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sales of tangible personal property, consisting of goods, wares, or merchandise, except as otherwise provided in this division, sold at retail in the state to consumers or users; a like rate of tax upon the gross receipts from all sales of tickets or admissions to places of amusement, fairs, and athletic events except those of elementary and secondary educational institutions; and a like rate of tax upon that part of private club membership fees or charges paid for the privilege of provided club m

IOWA

Retail Sales and Use Tax Report

**Sales of Quarter Ending
September 30, 1982**

There is a tax of _____ percent upon the gross receipts derived from the operation of all forms of amusement devices and games of skill, games of chance, raffles and bingo games as defined in chapter 99B, amusements operated or the state of Iowa, such tax to be collected by the operator in the same manner as is provided in the same division of taxes upon the gross receipts of tickets or admission as provided in this section.

Compiled by
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FOREWORD

A Retail Sales and Use Tax Report is published for each of the four quarters ending March 31, June 30, September 30, and December 31, and one for the annual period covering sales made between April 1 of one year and March 31 of the following year.

The report utilizes the 1972 Standard Industrial Classification (S.I.C.) codes which classifies businesses according to their major business activity and is used for two presentations of sales tax data and for presentations of retailers use and consumers use tax data. Data in these presentations may be compared to other reports published since June, 1975; however, for prior periods, comparability of the data is limited.

The sales tax section of the report now consists of three presentations. The first subsection, the County and Town presentation, provides data for all towns in Iowa regardless of size for which the minimum number of returns were filed during the reported period. The Non-Permit category presents data for retailers not regularly engaged in selling at retail. The "other" category includes all rural filers and information for towns which did not satisfy the minimum requirement of 10 returns for a quarter or 40 returns for a year.

The second major sales tax presentation provides the number of businesses and computed tax by business group for each county and for selected cities. Breakdowns are provided for all cities over 2,500 population according to the 1970 federal census, for which 40 or more sales tax returns for a quarter or 160 or more returns for a year were received. In order to protect the confidentiality of the data, information for any business group with less than 5 returns for a quarter (20 returns for the annual report) is consolidated in the Miscellaneous group. Data for rural areas and towns not presented separately is provided in the Other column. The third presentation of sales tax data provides a breakdown of state sales tax according to the twelve business groups and over 90 business classes.

The use tax section, presents data for the three use taxes: Motor Vehicle Use, Retailers Use and Consumers Use. Motor Vehicle Use tax data is presented according to the county in which the vehicle is registered. Retailers Use tax data is presented by business group and class. Presentations are made of Consumer Use tax data by both county and business group.

The introductory section of this report continues with a list of relevant terms and their definitions. An account of the development of both the sales and use tax laws and a summary of the data for the period according to tax follows the Glossary. Included in this summary is a comparison of the current period to the same period last year and breakdowns by business group, population group, size of gross receipts and size of computed tax. The introductory section concludes with a section on the local option Hotel/Motel Tax in which a summary of the law and the tax collected is given.

GLOSSARY

TAXABLE SALES

Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include:

- a) Sales in interstate commerce,
- b) Sales to government units,
- c) Sales for resale or processing,
- d) Sales of gasoline or diesel fuel,
- e) Sales of vehicles subject to registration, and
- f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen

COMPUTED TAX,
DUE

The amount of tax computed to be due based on taxable sales or taxable purchases.

NON-PERMIT

Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.

OTHERS

- A. County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report).
- B. County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).

BUSINESS
CLASSIFICATION

Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.

BUSINESS
GROUP

Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group may be found in Section II-C, "Sales Tax by Business Classification".

NUMBER OF
BUSINESSES

The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

DEVELOPMENT OF RETAIL SALES TAX

A three percent tax is imposed on the gross receipts received from the retail sales of tangible personal property in Iowa and from receipts received for the performance of certain taxable services in this state. The amount of gross receipts is adjusted by the inclusion of the value of goods consumed which were purchased tax exempt less the deduction of any exempt sales.

The sales tax was first imposed in 1934 in Iowa for a three year period at the rate of two percent. As adopted, the tax was imposed only on the gross receipts received from: the sale of tangible personal property; the sale of gas, electricity, water, and communication services; and, the sales of admissions to places of amusement or athletic events.

Since 1934, the tax base has been revised to include gross receipts from: the sales of all forms of amusement devices and commercial amusement enterprises effective April 24, 1947; the renting of rooms by the same person, unless rented for a period of thirty-one or more consecutive days effective as of July 1, 1965; the performance of certain enumerated services as of October 1, 1967; the sale of newsprint and ink used in the printing of any newspapers as of January 1, 1970; and the sales resulting from gambling, games of skill and raffles as of June 2, 1973. As of July 1, 1981, the sales tax was applied to the total purchase price of optional service or warranty contracts which provide for repair parts or labor.

Included in the exemptions which have been provided are: the sale of tangible personal property to be used as railroad rolling stock effective in 1971; the exemption in 1971 of the sale of used motor vehicles subject to registration; and the exemption of food, prescription drugs, and medical devices effective July 1, 1974. The First Session of the 66th General Assembly in 1975 extended the food and drug exemption to apply to sales of medically prescribed oxygen. In 1979 sales by cities and counties, except utility service, were exempted. Further information on allowable deductions is provided in the glossary on page II.

Sales tax rates have been adjusted several times since the enactment of the tax. The original rate of two percent was in effect from the date of enactment until June 30, 1955. Between July 1, 1955, and June 30, 1957, the tax rate was increased to two and one-half percent. The tax rate was again set at two percent effective July 1, 1957, and remained in effect until the enactment of the current rate of three percent effective October 1, 1967.

The Retail Sales Tax section continues on pages IV - IX with a review of data for the period including breakdowns of data by county, population group, business group, amounts of computed tax and a comparison of the present period to the same period last year.

THE QUARTER IN REVIEW

RETAIL SALES TAX BY BUSINESS GROUP
QUARTER ENDING SEPTEMBER 30, 1982

Retail Sales tax due the Department of Revenue during the third quarter of 1982 amounted to \$103,269,892, an increase of 0.29 percent from the same quarter in 1981. The number of businesses filing returns decreased from 94,418 to 93,923 or -0.52 percent during the same period. This data indicates an increase in the average amount of taxable receipts reported per return.

Retail Sales Tax by Business Group

During the third quarter of 1982, the Utilities Group showed the largest increase in collections with a 6.18 percent increase. The Apparel Group followed with an increase of 6.16 percent. The number of businesses showed a decrease of 0.52 percent as compared with an increase of 1.23 percent during the same period in 1981. Seven business groups reported an increase in the number of filers. The Specialty Retail and Services Groups showed the largest increase with 3.53 percent and 2.73 percent respectively, while Motor Vehicles (-5.26 percent) and Home Furnishing (-4.39 percent) Groups showed the largest decrease.

<u>Business Group</u>	<u># Bus.</u> <u>Sept 81</u>	<u># Bus.</u> <u>Sept 82</u>	<u>% Change</u> <u># Bus.</u>	<u>Tax</u> <u>Sept 81</u>	<u>Tax</u> <u>Sept 82</u>	<u>% Change</u> <u>Tax</u>
Nonresidents	50	45	-10.00%	\$ 1,069,206	\$ 80,517	-92.47%
Utilities	2,190	2,238	2.19	13,295,118	14,116,923	6.18
Building Materials	2,930	2,864	-2.25	6,965,746	6,910,862	-0.79
General Merchandise	1,354	1,369	1.11	10,530,059	10,636,136	1.01
Food Dealers	2,309	2,370	2.64	5,361,036	5,537,183	3.29
Motor Vehicle	6,369	6,034	-5.26	6,019,424	6,162,964	2.38
Apparel	2,421	2,441	0.83	3,250,883	3,451,077	6.16
Home Furnishings	3,120	2,983	-4.39	3,606,073	3,373,521	-6.45
Eating and Drinking	6,780	6,912	1.95	9,041,765	9,459,761	4.62
Specialty Retail	14,484	14,996	3.53	7,390,780	7,491,740	1.37
Services	24,374	25,039	2.73	11,065,262	11,588,068	4.72
Wholesale Goods	8,811	8,778	-0.37	16,417,475	15,747,063	-4.08
Miscellaneous	10,835	10,408	-3.94	7,222,705	6,897,097	-4.51
Late Filers	8,391	7,446	-11.26	1,739,653	1,816,980	4.44
TOTALS	<u>94,418</u>	<u>93,923</u>	-0.52%	<u>\$102,975,185</u>	<u>\$103,269,892</u>	0.29%

NUMBER OF RETURNS FILED, TAXABLE RETAIL SALES,
AND COMPUTED TAX BY COUNTY
QUARTER ENDING SEPTEMBER 30, 1982

<u>Counties</u>	<u>Returns</u>	<u>Taxable Sales</u>	<u>Computed Tax</u>
Adair	380	\$ 10,295,250	\$ 308,813
Adams	204	4,412,678	132,354
Allamakee	529	14,010,627	420,257
Appanoose	545	13,538,976	406,039
Audubon	339	7,751,777	232,511
Benton	772	17,956,808	538,654
Black Hawk	3,255	166,836,992	5,003,217
Boone	758	22,064,060	661,750
Bremer	761	22,288,699	668,502
Buchanan	694	18,804,108	563,996
Buena Vista	802	28,147,289	844,257
Butler	649	13,207,613	396,155
Calhoun	515	11,497,778	344,924
Carroll	837	31,274,813	938,131
Cass	738	20,606,282	618,175
Cedar	695	16,888,263	506,539
Cerro Gordo	1,528	70,293,879	2,108,552
Cherokee	629	16,964,083	508,897
Chickasaw	521	13,489,380	404,658
Clarke	304	7,813,658	234,415
Clay	762	30,025,669	900,557
Clayton	762	17,418,555	522,492
Clinton	1,550	55,714,625	1,671,358
Crawford	663	17,263,956	517,893
Dallas	968	25,658,312	769,708
Davis	335	6,331,514	189,898
Decatur	328	5,260,598	157,808
Delaware	539	16,192,131	485,708
Des Moines	1,193	55,047,828	1,651,372
Dickinson	702	25,082,518	752,442
Dubuque	2,192	103,898,146	3,116,416
Emmet	456	13,251,094	397,496
Fayette	848	25,004,400	749,951
Floyd	660	18,500,119	554,987
Franklin	484	17,084,037	512,442
Fremont	333	6,782,102	203,438
Greene	453	11,980,532	359,389
Grundy	465	12,036,521	361,042
Guthrie	450	9,324,101	279,669
Hamilton	648	18,342,392	550,106
Hancock	484	14,661,566	439,864
Hardin	838	26,974,496	809,122
Harrison	529	11,727,936	351,831
Henry	605	20,154,823	604,661
Howard	419	10,696,912	320,906
Humboldt	452	13,583,759	407,519
Ida	347	9,693,259	290,800
Iowa	570	20,609,997	618,182
Jackson	740	18,020,553	540,479
Jasper	1,084	36,086,458	1,082,609

<u>Counties</u>	<u>Returns</u>	<u>Taxable Sales</u>	<u>Computed Tax</u>
Jefferson	527	\$ 15,356,371	\$ 460,367
Johnson	1,812	99,851,563	2,994,852
Jones	734	18,710,135	561,272
Keokuk	558	9,770,136	293,099
Kossuth	817	29,520,000	885,420
Lee	1,234	49,347,528	1,480,029
Linn	4,323	245,595,012	7,367,358
Louisa	338	7,957,173	238,700
Lucas	374	8,542,586	256,265
Lyon	448	9,364,819	280,932
Madison	417	8,310,907	249,320
Mahaska	797	24,931,946	747,942
Marion	853	26,148,514	784,370
Marshall	1,142	47,370,636	1,420,935
Mills	343	8,340,194	250,205
Mitchell	410	10,870,219	326,100
Monona	465	10,386,443	311,576
Monroe	295	6,460,099	193,784
Montgomery	489	13,685,474	410,422
Muscatine	1,081	45,626,166	1,368,660
O'Brien	691	18,321,778	549,578
Osceola	299	7,210,825	216,327
Page	683	18,982,489	569,459
Palo Alto	424	11,284,120	338,498
Plymouth	780	20,660,297	619,756
Pocahontas	480	10,907,453	327,118
Polk	7,931	557,198,825	16,714,696
Pottawattamie	1,876	80,401,119	2,411,982
Poweshiek	654	23,565,945	706,961
Ringgold	239	4,599,015	137,967
Sac	572	13,355,488	400,608
Scott	3,673	215,108,358	6,452,301
Shelby	567	14,512,273	435,271
Sioux	1,123	31,493,229	944,739
Story	1,747	73,091,098	2,192,506
Tama	660	18,095,926	542,771
Taylor	347	4,742,615	142,208
Union	464	14,127,029	423,804
Van Buren	362	3,816,750	114,440
Wapello	1,122	39,142,756	1,173,807
Warren	811	17,797,407	533,889
Washington	779	23,411,023	702,208
Wayne	357	4,945,503	148,356
Webster	1,384	62,429,140	1,872,768
Winnebago	480	11,531,137	345,808
Winneshiek	682	19,026,858	570,660
Woodbury	2,555	137,883,031	4,136,388
Worth	300	6,440,196	194,168
Wright	619	18,694,567	560,804
Nonresidents	45	2,683,949	80,517
Late Filers	7,446	60,584,301	1,816,980
TOTAL	<u>93,923</u>	<u>\$3,442,742,343</u>	<u>\$103,269,892</u>

COMPUTED TAX
BY POPULATION GROUP
QUARTER ENDING SEPTEMBER, 1982

PAGE VII

POPULATION GROUP (CITIES AND TOWNS)	COMPUTED TAX	% OF TAX
50,000 AND OVER	\$37,393,634	36.21%
25,000 TO 50,000	\$13,201,883	12.76%
10,000 TO 25,000	\$7,920,664	7.67%
5,000 TO 10,000	\$12,932,770	12.52%
2,500 TO 5,000	\$8,823,296	8.54%
1,000 TO 2,500	\$8,955,165	8.67%
500 TO 1,000	\$4,942,195	4.79%
TOWNS UNDER 500	\$2,916,226	2.82%
NON-PERMIT	\$257,095	.25%
RURAL	\$5,846,447	5.66%
OTHERS	\$80,517	.08%
TOTALS	\$103,269,892	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

RETAIL SALES TAX COLLECTION PAGE VIII
BY COMPUTED TAX DUE
QUARTER ENDING SEPTEMBER, 1962

SIZE OF TAX DUE	NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - \$ 24.99	26,295	30.06%	\$143,594	.14%
25.00 - 49.99	7,062	8.07%	\$253,412	.25%
50.00 - 99.99	8,039	9.19%	\$561,392	.56%
100.00 - 149.99	4,967	5.68%	\$610,650	.59%
150.00 - 199.99	3,521	4.03%	\$621,033	.59%
200.00 - 249.99	2,896	3.31%	\$646,775	.63%
250.00 - 499.99	9,840	11.25%	\$3,567,746	3.45%
500.00 - 999.99	9,716	11.11%	\$6,939,625	6.72%
1,000.00 - 1,499.99	4,566	5.22%	\$5,597,931	5.42%
1,500.00 - 1,999.99	2,597	2.97%	\$4,488,495	4.35%
2,000.00 - 2,499.99	1,561	1.78%	\$3,490,805	3.38%
2,500.00 - 2,999.99	1,133	1.30%	\$3,094,297	3.00%
3,000.00 - 3,999.99	1,387	1.59%	\$4,796,524	4.64%
4,000.00 - 4,999.99	840	.96%	\$5,753,869	5.64%
5,000.00 - 9,999.99	1,817	2.08%	\$12,603,021	12.20%
10,000.00 - 24,999.99	928	1.06%	\$13,685,285	13.25%
25,000.00 - 49,999.99	171	.20%	\$5,631,892	5.65%
50,000.00 - 99,999.99	66	.08%	\$4,647,872	4.50%
100,000.00 & OVER	63	.07%	\$27,925,474	27.04%
TOTALS	87,465	100.00%*	\$103,269,692	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING
 ** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES
 PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED
 RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

GROSS SALES AND COMPUTED TAX
BY SIZE OF GROSS SALES
QUARTER ENDING SEPTEMBER, 1982

PAGE IX

SIZE OF GROSS SALES	NO. OF BUS.**	% OF BUS.	GROSS SALES	% OF SALES	COMPUTED TAX	% OF TAX
\$ 0 - \$ 499	20,217	23.11%	\$2,032,574	.03%	\$97,386	.09%
500 - 999	5,008	5.73%	\$3,684,802	.05%	\$107,197	.10%
1,000 - 1,999	6,417	7.34%	\$9,340,825	.12%	\$263,671	.26%
2,000 - 2,999	4,245	4.85%	\$10,498,066	.14%	\$288,567	.28%
3,000 - 3,999	3,116	3.56%	\$10,813,245	.14%	\$291,711	.28%
4,000 - 4,999	2,482	2.84%	\$11,107,173	.15%	\$292,407	.28%
5,000 - 9,999	7,890	9.02%	\$57,539,562	.76%	\$1,493,210	1.45%
10,000 - 24,999	12,301	14.06%	\$202,730,281	2.68%	\$5,026,794	4.87%
25,000 - 49,999	8,481	9.70%	\$302,193,165	4.00%	\$6,932,741	6.71%
50,000 - 99,999	6,678	7.64%	\$471,867,153	6.24%	\$9,484,970	9.18%
100,000 - 249,999	5,649	6.46%	\$889,224,595	11.77%	\$14,720,876	14.25%
250,000 - 499,999	2,497	2.85%	\$866,210,265	11.46%	\$12,386,921	11.99%
500,000 - 999,999	1,386	1.58%	\$954,367,469	12.63%	\$10,498,144	10.17%
1,000,000 & OVER	1,098	1.26%	\$3,764,689,301	49.82%	\$41,583,231	40.07%
TOTALS	87,465	100.00%*	\$7,556,298,297	100.00%*	\$103,269,892	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING
** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS
OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

DEVELOPMENT OF USE TAX

Iowa imposes a use tax at the rate of three percent on the purchase price of tangible personal property which is purchased for use in Iowa. The tax is also imposed on individuals using those services subject to the sales tax when such services are used in Iowa.

A use tax was first imposed in Iowa in 1937 in conjunction with the permanent adoption of the sales tax. Since its adoption, the development of the use tax has generally paralleled that of the sales tax both in terms of tax base and rates. Credits are provided, however, against the amount of use tax due in Iowa for any sales, use or occupational taxes paid to another state.

As presented on page XI, the Iowa use tax is collected under three complimentary use taxes; Retailers Use, Consumers Use, and Motor Vehicle Use. The Retailers Use tax is collected by registered retailers from the purchaser on the sale of all tangible property and taxable services. Retailers located outside of the state who maintain a place of business in Iowa are required to register with the Department and collect the tax on all sales made into Iowa.

Use tax liability which is not paid through a retailer remains the responsibility of the consumer. Purchasers of property on which the tax has not been paid are required to file a quarterly Consumers Use tax return in conjunction with payment of the tax.

A three percent excise is also imposed on the sale of new and used motor vehicles which are subject to registration. The tax is imposed on the taxable price which is the delivered price less cash discounts and the value of any property traded. Payment of the tax is made to either the county treasurer where the vehicle is registered or the Motor Vehicle Division of the Iowa Department of Transportation. Credits are also provided for sales or use taxes paid on motor vehicles to other states.

Pages XI - XII present a review of Retailers Use Tax data by business group and by size of computed tax and a comparison of use tax data for the current period compared to the same period last year.

USE TAX
THE QUARTER IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending September, 1982

<u>Business Group</u>	<u>No. of Returns</u>	<u>% of Returns</u>	<u>Computed Tax</u>	<u>% of Tax</u>
Utilities	99	1.36%	\$ 812,741	7.23%
Building Materials	169	2.32	243,181	2.16
General Merchandise	18	0.25	301,325	2.68
Food Dealers	22	0.30	5,078	0.05
Motor Vehicle	122	1.68	117,023	1.04
Apparel	52	0.72	32,982	0.29
Home Furnishings	217	2.99	233,400	2.08
Eating and Drinking	18	0.25	7,588	0.07
Specialty Retail	495	6.81	821,677	7.31
Services	1,009	13.88	1,051,191	9.35
Wholesale Goods	2,261	31.11	3,293,757	29.30
Miscellaneous	2,530	34.81	4,237,097	37.69
Late Filers	256	3.52	84,125	0.75
TOTAL	<u>7,268</u>	<u>100.00%</u>	<u>\$11,241,165</u>	<u>100.00%</u>

COMPARISON OF USE TAXES FOR THE QUARTER ENDING
September 30, 1981 and 1982

<u>Use Tax</u>	<u>September 1981</u>	<u>September 1982</u>	<u>% Change</u>
Retailers			
Number of Returns	7,113	7,268	2.18%
Computed Tax	\$11,999,824	\$11,241,165	-6.32%
Motor Vehicle			
Number of Returns	156,635	150,153	-4.14%
Computed Tax	\$13,664,372	\$13,813,443	1.09%
Consumers			
Number of Returns	4,796	4,728	-1.42%
Computed Tax	\$ 4,700,952	\$ 3,410,135	-27.46%

RETAILERS USE TAX COLLECTION REPORT
BY COMPUTED TAX DUE
QUARTER ENDING SEPTEMBER, 1982

PAGE XII

SIZE OF TAX DUE	NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - \$ 24.99	2,888	39.74%	\$1,025-	.01%
25.00 - 49.99	459	6.45%	\$16,789	.15%
50.00 - 99.99	503	6.92%	\$30,524	.33%
100.00 - 149.99	339	4.66%	\$41,878	.37%
150.00 - 199.99	284	3.91%	\$49,411	.44%
200.00 - 249.99	175	2.41%	\$39,229	.35%
250.00 - 499.99	640	8.81%	\$228,849	2.04%
500.00 - 999.99	593	8.16%	\$428,893	3.82%
1,000.00 - 1,499.99	324	4.46%	\$394,759	3.51%
1,500.00 - 1,999.99	204	2.81%	\$352,462	2.14%
2,000.00 - 2,499.99	133	1.83%	\$297,743	2.65%
2,500.00 - 2,999.99	107	1.47%	\$290,884	2.59%
3,000.00 - 3,999.99	132	1.82%	\$452,735	4.03%
4,000.00 - 4,999.99	83	1.14%	\$366,917	3.26%
5,000.00 - 9,999.99	201	2.77%	\$1,425,144	12.51%
10,000.00 - 24,999.99	119	1.64%	\$1,818,499	16.16%
25,000.00 - 49,999.99	36	.50%	\$1,185,167	10.54%
50,000.00 - 99,999.99	22	.30%	\$1,485,441	13.21%
100,000.00 & OVER	16	.22%	\$2,340,566	20.62%
TOTALS	7,268	100.00%*	\$11,241,165	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

LOCAL OPTION HOTEL/MOTEL TAX

As of September 30, 1982, a local option hotel/motel tax is currently imposed in seventeen cities and in one county in Iowa. The tax is instituted, by voter approval, by the local jurisdictions and is collected and processed by the Department of Revenue in conjunction with the retail sales tax. While the tax rate may not exceed a rate of 7 percent, fourteen of the jurisdictions have elected to impose a 5 percent rate, two impose a 4 percent rate and the remaining two jurisdictions have imposed a 3 percent rate.

The tax is imposed upon the gross receipts from the renting of sleeping rooms, apartments, or sleeping quarters in any hotel, motel, inn, public lodging house, rooming house, tourist court, or in any place where sleeping accommodations are furnished to transient guests. The rooms must be rented for less than 31 consecutive days and be located in the city or county which has authorized the tax. When the tax is imposed by a city, it applies only within the corporate boundaries of that city. When the tax is imposed by a county, it applies only outside the incorporated areas within that county.

The tax collected is certified by the State Treasurer who remits the tax to the local governments imposing the tax. For the quarter ending September 30, 1982, a total of \$950,073.19 was certified collected from the following jurisdictions.

<u>Jurisdiction</u>	<u>Tax Rate</u>	<u>Tax Collected(1)</u>	<u>Percentage Increase</u>
Altoona	5%	19,928.70	15.47
Ankeny	5%	9,562.70	- 6.65
Cedar Rapids	5%	137,634.60	6.24
Clive	5%	19,262.59	-12.55
Council Bluffs	5%	48,598.33	- 2.67
Davenport	4%	85,585.67	22.25
Des Moines	5%	289,248.06	8.22
Dubuque	5%	71,530.85	- 2.26
Indianola	5%	1,485.30	6.71
Johnston	5%	12,987.36	(2)
Muscatine	5%	22,440.75	- 2.19
Polk County	5%	51,489.89	3.37
Sergeant Bluff	3%	2,241.12	11.94
Sioux City	3%	56,273.21	15.04
Urbandale	5%	60,604.99	-19.12
Waterloo	5%	32,224.04	-19.04
West Des Moines	5%	26,064.82	21.97
Windsor Heights	5%	2,910.21	9.62
TOTAL		<u>\$950,073.19</u>	(2)

(1) Tax collected represents tax (with adjustments), any tax collected from the previous quarters and any penalty and interest.

(2) Not comparable to the previous year's quarter.

**RETAIL
SALES TAX**

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1962

PAGE 3

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENT	45	\$2,683,949	\$80,517	.06%
ADAIR COUNTY				
GREENFIELD*	134	\$4,737,760	\$142,109	.14%
ADAIR	52	\$2,998,728	\$89,964	.09%
STUART	29	\$754,563	\$22,536	.02%
BRIDGEWATER	19	\$197,310	\$5,887	.01%
FONTANELLE	42	\$391,170	\$11,737	.01%
ORIENT	20	\$200,461	\$6,015	.02%
NON-PERMIT	7	\$22,197	\$669	.00%
OTHER	77	\$993,021	\$29,794	.03%
* TOTAL COUNTY *	380	\$10,295,250	\$308,813	.30%
ADAMS COUNTY				
CORNING*	119	\$3,775,890	\$113,251	.11%
PRES COTT	16	\$95,600	\$2,868	.00%
NON-PERMIT	0	\$0	\$0	.00%
OTHER	69	\$541,168	\$16,235	.02%
* TOTAL COUNTY *	204	\$4,412,678	\$132,354	.13%
ALLA MAKEE COUNTY				
WAUKON*	183	\$5,734,753	\$172,035	.17%
LANSING	76	\$1,802,086	\$54,267	.05%
POSTVILLE	87	\$3,562,316	\$108,835	.10%
NEW ALBIN	32	\$627,991	\$18,841	.02%
HARPERS FERRY	25	\$285,769	\$8,573	.01%
NON-PERMIT	6	\$21,497	\$648	.00%
OTHER	120	\$1,969,413	\$59,058	.06%
* TOTAL COUNTY *	529	\$14,010,627	\$420,257	.41%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1962

PAGE 4

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	262	\$11,072,606	\$332,136	.32%
CINCINNATI	16	\$79,628	\$2,368	.00%
MORAVIA	43	\$462,849	\$13,687	.01%
MOULTON	38	\$445,917	\$13,331	.01%
MYSTIC	24	\$125,543	\$3,766	.00%
NON-PERMIT	1	\$1,266	\$39	.00%
OTHER	141	\$1,351,177	\$40,492	.04%
* TOTAL COUNTY *	545	\$13,538,976	\$406,039	.39%
AUDUBON COUNTY				
AUDUBON*	165	\$8,007,546	\$200,208	.17%
EXIRA	59	\$664,154	\$26,513	.03%
BRAYTON	11	\$58,672	\$1,756	.00%
KIMBALLTON	25	\$358,845	\$10,759	.01%
NON-PERMIT	5	\$35,465	\$1,066	.00%
OTHER	74	\$465,895	\$12,205	.01%
* TOTAL COUNTY *	339	\$7,751,777	\$232,511	.23%
BENTON COUNTY				
BELLE PLAINE	119	\$3,446,930	\$103,352	.10%
VINTON*	207	\$8,514,158	\$255,426	.25%
BLAIRSTOWN	48	\$1,142,403	\$34,274	.03%
SHELLSBURG	29	\$552,790	\$16,581	.02%
VAN HORNE	32	\$366,095	\$11,042	.01%
ATKINS	26	\$263,769	\$7,914	.01%
GARRISON	19	\$180,970	\$5,430	.01%
KEYSTONE	38	\$1,217,643	\$36,535	.04%
MT AUBURN	11	\$137,964	\$4,140	.00%
NECHALL	33	\$439,011	\$13,166	.01%
NORWAY	27	\$571,647	\$17,150	.02%
URBANA	24	\$157,277	\$4,720	.00%
WALFORD	12	\$177,440	\$5,323	.01%
NON-PERMIT	6	\$32,465	\$975	.00%
OTHER	141	\$753,946	\$22,624	.02%
* TOTAL COUNTY *	772	\$17,956,608	\$538,654	.52%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1962

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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BLACK HAWK COUNTY				
WATERLOO*	1,897	\$118,679,483	\$6,559,227	5.45%
CEDAR FALLS	841	\$39,020,320	\$1,169,973	2.93%
EVANSDALE	92	\$1,528,537	\$45,783	.04%
ELK RUN HTS	10	\$145,428	\$4,364	.00%
HUDSON	59	\$1,340,321	\$40,207	.04%
LA PORTE CITY	106	\$1,656,662	\$49,704	.05%
DUNKERTON	33	\$526,549	\$15,852	.02%
JANESVILLE	14	\$139,092	\$4,173	.00%
GILBERTVILLE	30	\$425,073	\$12,751	.01%
RAYMOND	15	\$526,240	\$17,632	.02%
WASHBURN	23	\$179,597	\$5,361	.01%
NON-PERMIT	38	\$82,022	\$2,479	.00%
OTHER	97	\$2,523,266	\$75,691	.07%
* TOTAL COUNTY *	3,255	\$166,636,992	\$5,003,217	4.84%
BOONE COUNTY				
BOONE*	423	\$16,771,234	\$503,001	.44%
MADRID	64	\$1,497,904	\$44,900	.04%
OGDEN	37	\$1,675,429	\$50,263	.05%
BOXHOLM	16	\$252,005	\$7,560	.01%
PILOT MOUND	12	\$65,422	\$1,962	.00%
NON-PERMIT	2	\$2,933	\$9	.00%
OTHER	134	\$1,799,133	\$53,975	.05%
* TOTAL COUNTY *	758	\$22,064,060	\$661,750	.64%
BREMER COUNTY				
LAVERLY*	275	\$13,171,732	\$375,054	.38%
SUMNER	113	\$3,450,868	\$103,491	.10%
TRIPOLI	64	\$1,070,759	\$32,130	.03%
DENVER	62	\$1,440,576	\$43,220	.04%
JANESVILLE	20	\$311,700	\$9,360	.01%
READLYN	43	\$851,662	\$25,528	.02%
PLAINFIELD	23	\$379,014	\$11,371	.01%
NON-PERMIT	7	\$25,087	\$757	.00%
OTHER	154	\$1,586,851	\$47,601	.05%
* TOTAL COUNTY *	761	\$22,286,699	\$668,502	.65%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1982

PAGE 6

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BLCHANAN COUNTY				
INDEPENDENCE*	246	\$10,426,443	\$312,659	.30%
JESUP	72	\$2,053,373	\$61,601	.06%
FAIRBANK	47	\$948,789	\$28,464	.03%
HAZLETON	34	\$447,292	\$13,421	.01%
LAMONT	28	\$239,215	\$7,176	.01%
WINTHROP	49	\$899,834	\$26,995	.03%
AURORA	14	\$374,925	\$11,249	.01%
BRANDON	23	\$187,962	\$5,640	.01%
QUASQUETON	12	\$114,260	\$3,429	.00%
KOWLEY	18	\$261,995	\$7,859	.01%
NON-PERMIT	12	\$43,164	\$1,300	.00%
OTHER	139	\$2,806,836	\$84,203	.08%
* TOTAL COUNTY *	694	\$18,804,106	\$563,996	.55%
BUENA VISTA COUNTY				
STORM LAKE*	382	\$18,587,881	\$557,510	.54%
ALTA	79	\$3,068,264	\$92,029	.09%
ALBERT CITY	48	\$1,509,371	\$45,263	.04%
MARATHON	19	\$323,787	\$9,714	.01%
NEWELL	56	\$1,475,165	\$44,253	.04%
SIOUX RAPIDS	60	\$1,372,236	\$41,168	.04%
LAKE SIDE	13	\$164,014	\$4,922	.00%
PEMBRANDT	18	\$179,386	\$5,361	.01%
LINN GROVE	21	\$54,737	\$1,642	.00%
NON-PERMIT	6	\$31,164	\$937	.00%
OTHER	100	\$1,361,262	\$41,438	.04%
* TOTAL COUNTY *	802	\$28,147,289	\$844,257	.82%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1962

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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUTLER COUNTY				
CLARKSVILLE	62	\$1,147,861	\$34,417	.03%
GREENE	79	\$2,113,409	\$63,399	.06%
PARKERSBURG	95	\$2,091,159	\$62,735	.06%
SHELL ROCK	54	\$601,297	\$18,043	.02%
ALLISON*	72	\$2,629,625	\$78,392	.06%
APLINGTON	54	\$1,561,673	\$47,437	.05%
DUMONT	42	\$1,035,542	\$31,030	.03%
NEW HARTFORD	29	\$368,691	\$11,053	.01%
PRISTON	17	\$91,675	\$2,754	.00%
NON-PERMIT	3	\$44,699	\$1,343	.00%
OTHER	142	\$1,502,182	\$45,052	.04%
* TOTAL COUNTY *	649	\$13,207,613	\$396,155	.38%
CALHOUN COUNTY				
LAKE CITY	103	\$2,962,368	\$86,669	.09%
MANSON	88	\$2,735,212	\$82,058	.08%
ROCKWELL CITY*	115	\$3,070,926	\$92,110	.09%
LOHRVILLE	38	\$242,625	\$7,261	.01%
POMEROY	39	\$756,834	\$22,706	.02%
FARNHAMVILLE	29	\$765,250	\$23,555	.02%
SOMERS	11	\$24,773	\$743	.00%
NON-PERMIT	6	\$13,299	\$402	.00%
OTHER	86	\$906,489	\$27,197	.03%
* TOTAL COUNTY *	515	\$11,497,776	\$344,924	.33%
CARROLL COUNTY				
CARROLL*	390	\$21,308,127	\$639,146	.62%
COON RAPIDS	78	\$2,002,621	\$60,066	.06%
MANNING	87	\$2,137,329	\$64,102	.06%
BREDA	33	\$827,755	\$24,835	.02%
GLIDDEN	51	\$1,208,122	\$36,240	.04%
ARCADIA	24	\$469,499	\$14,065	.01%
DEBHAM	16	\$250,615	\$7,519	.01%
HALBUR	16	\$1,135,743	\$34,063	.03%
LANESBORO	10	\$287,122	\$8,613	.01%
TEMPLETON	25	\$406,012	\$12,184	.01%
NON-PERMIT	8	\$56,431	\$1,699	.00%
OTHER	94	\$1,185,237	\$35,559	.03%
* TOTAL COUNTY *	837	\$31,274,613	\$938,131	.91%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1962

PAGE 6

TOWN	COUNTY	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CASS	COUNTY				
ATLANTIC*		358	\$14,830,213	\$444,898	.43%
ANITA		78	\$998,866	\$29,946	.03%
GRISWOLD		81	\$1,419,592	\$42,569	.04%
LEWIS		30	\$300,605	\$9,019	.01%
CUMBERLAND		23	\$236,844	\$7,106	.01%
MARNE		12	\$44,986	\$1,349	.00%
MASSENA		38	\$1,035,252	\$31,061	.03%
WIOTA		11	\$107,161	\$3,216	.00%
NON-PERMIT		3	\$1,732	\$55	.00%
OTHER		104	\$1,531,231	\$48,936	.05%
* TOTAL COUNTY *		738	\$20,606,282	\$616,175	.00%
CEDAR	COUNTY				
TIPTON*		182	\$6,704,281	\$201,050	.19%
DURANT		72	\$2,558,006	\$78,666	.07%
MECHANICSVILLE		36	\$527,160	\$15,816	.02%
WEST BRANCH		87	\$1,474,714	\$44,249	.04%
CLARENCE		58	\$1,033,613	\$31,010	.03%
LODDEN		47	\$1,311,661	\$39,353	.04%
STANWOOD		48	\$657,000	\$19,709	.02%
BENNETT		34	\$668,892	\$20,044	.02%
NON-PERMIT		6	\$15,998	\$482	.00%
OTHER		125	\$1,938,936	\$58,160	.06%
* TOTAL COUNTY *		695	\$16,688,265	\$506,539	.49%
CERRO GORDO	COUNTY				
MASON CITY*		939	\$54,176,377	\$1,625,268	1.57%
CLEAR LAKE		299	\$11,367,399	\$340,853	.33%
VENTURA		24	\$503,513	\$15,103	.01%
ROCKWELL		45	\$525,279	\$15,759	.02%
DOUGHERTY		13	\$54,609	\$1,638	.00%
MESERVEY		23	\$197,285	\$5,918	.01%
PLYMOUTH		10	\$157,146	\$4,716	.00%
SWALEDALE		17	\$161,059	\$4,829	.00%
THORNTON		27	\$391,493	\$11,745	.01%
NON-PERMIT		13	\$133,163	\$4,000	.00%
OTHER		118	\$2,624,554	\$78,723	.03%
* TOTAL COUNTY *		1,528	\$70,293,879	\$2,108,552	2.04%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1962

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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CHEROKEE COUNTY				
CHEROKEE*	306	\$12,512,325	\$375,341	.30%
MARCUS	77	\$1,812,653	\$54,365	.05%
AURELIA	59	\$633,721	\$19,009	.02%
CLEGHORN	11	\$296,123	\$6,862	.01%
MERIDEN	13	\$117,430	\$3,522	.00%
QUIMBY	29	\$714,686	\$21,448	.02%
WASHTA	15	\$58,275	\$1,746	.00%
NON-PERMIT	7	\$46,831	\$1,410	.00%
OTHER	112	\$771,639	\$23,152	.02%
* TOTAL COUNTY *	629	\$16,964,063	\$506,617	.49%
CHICKASAW COUNTY				
NEW HAMPTON*	185	\$7,546,662	\$226,408	.22%
NASHUA	72	\$1,925,503	\$57,769	.06%
FREDERICKSBURG	58	\$1,033,413	\$30,980	.03%
LAWLER	31	\$1,114,357	\$33,431	.03%
ALTA VISTA	22	\$311,337	\$9,341	.01%
IONIA	16	\$293,387	\$5,301	.01%
NON-PERMIT	6	\$50,696	\$1,522	.00%
OTHER	131	\$1,314,043	\$39,420	.04%
* TOTAL COUNTY *	521	\$13,469,360	\$404,658	.39%
CLARKE COUNTY				
OSCEOLA*	213	\$6,790,344	\$203,710	.20%
MURRAY	27	\$219,440	\$6,563	.01%
WOODBURN	12	\$67,472	\$2,024	.00%
NON-PERMIT	3	\$16,732	\$504	.00%
OTHER	49	\$719,670	\$21,594	.02%
* TOTAL COUNTY *	304	\$7,613,658	\$234,415	.23%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1982

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TOWN	COUNTY	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLAY	COUNTY				
SPENCER*		509	\$25,536,687	\$765,966	.74%
EVERLY		36	\$1,357,343	\$40,722	.04%
PETERSON		40	\$751,051	\$22,528	.02%
DICKENS		10	\$235,594	\$7,067	.01%
FOSTORIA		13	\$173,149	\$5,194	.01%
ROYAL		27	\$213,205	\$6,395	.01%
WEBB		18	\$120,152	\$3,603	.00%
NON-PERMIT		14	\$636,262	\$19,095	.02%
OTHER		45	\$1,000,226	\$29,965	.03%
* TOTAL COUNTY *		762	\$30,025,669	\$900,557	.37%
CLAYTON	COUNTY				
ELKADER*		116	\$4,765,935	\$142,948	.14%
GUTTENBERG		95	\$2,412,957	\$72,372	.07%
MONONA		71	\$1,797,569	\$53,927	.05%
STRAWBERRY PT		67	\$1,677,447	\$50,319	.05%
EDGEWOOD		43	\$1,120,116	\$33,596	.03%
GARNAVILLO		50	\$781,943	\$23,455	.02%
MARQUETTE		20	\$258,995	\$7,770	.01%
MCGREGOR		70	\$1,239,132	\$37,174	.04%
FARMERSBURG		18	\$249,068	\$7,471	.01%
LUANA		19	\$369,778	\$11,092	.01%
VOLGA CITY		18	\$146,466	\$4,394	.00%
NON-PERMIT		7	\$31,532	\$949	.00%
OTHER		168	\$2,567,615	\$77,025	.07%
* TOTAL COUNTY *		762	\$17,418,555	\$522,492	.51%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1932

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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLINTON COUNTY				
CLINTON*	847	\$42,234,405	\$1,266,949	1.23%
DE WITT	190	\$6,925,664	\$207,759	.20%
CAMANCHE	89	\$1,102,250	\$33,069	.03%
DELMAR	11	\$80,606	\$2,415	.00%
GRAND MOUND	35	\$200,423	\$6,015	.01%
LOST NATION	44	\$547,932	\$16,438	.02%
WHEATLAND	41	\$657,269	\$17,721	.02%
CALAMUS	17	\$385,530	\$11,568	.01%
CHARLOTTE	20	\$361,597	\$10,848	.01%
GOOSE LAKE	10	\$54,634	\$1,641	.00%
LOW MOOR	21	\$342,024	\$10,261	.01%
WELTON	10	\$74,015	\$2,221	.00%
NON-PERMIT	14	\$65,928	\$1,985	.00%
OTHER	201	\$2,682,128	\$80,468	.08%
* TOTAL COUNTY *	1,550	\$55,714,625	\$1,671,356	1.62%
CRAWFORD COUNTY				
DENISON*	284	\$11,857,923	\$355,744	.34%
CHARTER OAK	43	\$990,668	\$29,720	.03%
DOW CITY	29	\$245,500	\$7,365	.01%
MANILLA	42	\$620,746	\$24,628	.02%
SCHLESWIG	60	\$1,219,079	\$36,545	.04%
VAIL	21	\$176,672	\$5,299	.01%
KIRON	24	\$353,372	\$10,601	.01%
RICKETTS	16	\$87,131	\$2,614	.00%
WESTSIDE	30	\$405,451	\$12,164	.01%
NON-PERMIT	5	\$36,065	\$1,144	.00%
OTHER	109	\$1,069,149	\$32,069	.03%
* TOTAL COUNTY *	663	\$17,263,956	\$517,893	.50%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1962

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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DALLAS COUNTY				
DALLAS				
PERRY	275	\$10,305,250	\$309,120	.30%
ADEL*	133	\$4,069,846	\$146,095	.14%
DALLAS CENTER	63	\$848,136	\$25,435	.02%
DEXTER	32	\$831,831	\$24,955	.02%
REDFIELD	46	\$305,045	\$11,554	.01%
WAUKEE	60	\$2,006,953	\$60,208	.06%
WOODWARD	39	\$1,033,256	\$30,496	.03%
BOUTON	10	\$42,509	\$1,275	.00%
DE SOTO	19	\$232,430	\$6,974	.01%
GRANGER	29	\$890,114	\$26,703	.03%
LINDEN	12	\$105,134	\$3,154	.00%
MINBURN	19	\$190,980	\$5,730	.01%
VAN METER	23	\$381,525	\$11,448	.01%
NON-PERMIT	7	\$22,831	\$690	.00%
OTHER	201	\$3,512,460	\$105,369	.10%
* TOTAL COUNTY *	968	\$25,656,312	\$769,708	.75%
DAVIS COUNTY				
BLOOMFIELD*	163	\$4,823,815	\$144,660	.14%
DRAKESVILLE	16	\$78,528	\$2,355	.00%
PULASKI	12	\$201,244	\$6,038	.01%
NON-PERMIT	9	\$21,165	\$641	.00%
OTHER	135	\$1,206,762	\$36,204	.04%
* TOTAL COUNTY *	335	\$6,331,514	\$189,898	.18%
DECATUR COUNTY				
DECATUR				
LAMONI	63	\$1,864,105	\$55,925	.05%
LEON*	107	\$2,666,620	\$79,984	.08%
DAVIS CITY	12	\$72,103	\$2,164	.00%
DECATUR CITY	15	\$153,092	\$4,616	.00%
GARDEN GROVE	10	\$50,077	\$1,502	.00%
GRAND RIVER	13	\$81,120	\$2,434	.00%
WELDON	14	\$73,296	\$2,200	.00%
NON-PERMIT	2	\$3,132	\$96	.00%
OTHER	72	\$296,251	\$8,667	.01%
* TOTAL COUNTY *	328	\$5,260,598	\$157,808	.15%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1962

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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DELAWARE COUNTY				
MANCHESTER*	219	\$10,670,365	\$320,076	.31%
EARLVILLE	44	\$694,416	\$20,833	.02%
EDGEWOOD	10	\$201,350	\$6,041	.01%
HOPKINTON	34	\$563,202	\$16,894	.02%
COLESBURG	21	\$393,600	\$11,786	.01%
DELHI	28	\$499,606	\$14,989	.01%
GREELEY	13	\$248,257	\$7,446	.01%
RYAN	19	\$176,566	\$5,296	.01%
NON-PERMIT	5	\$17,965	\$543	.00%
OTHER	146	\$2,726,716	\$81,804	.08%
* TOTAL COUNTY *	539	\$16,192,131	\$485,708	.47%
DES MOINES COUNTY				
BURLINGTON*	746	\$39,454,793	\$1,183,575	1.15%
MEDIAPOLIS	78	\$2,450,642	\$73,519	.07%
WEST BURLINGTON	156	\$10,024,197	\$300,727	.29%
DANVILLE	36	\$751,103	\$22,535	.02%
MIDDLETOWN	11	\$136,552	\$4,096	.00%
NON-PERMIT	12	\$137,264	\$4,122	.00%
OTHER	154	\$2,093,277	\$62,798	.06%
* TOTAL COUNTY *	1,143	\$55,047,626	\$1,651,372	1.60%
DICKINSON COUNTY				
MILFORD	111	\$3,079,104	\$92,366	.09%
SPIRIT LAKE*	293	\$10,476,166	\$314,265	.30%
ARNOLDS PARK	108	\$3,053,556	\$91,593	.09%
LAKE PARK	63	\$1,214,894	\$36,447	.04%
OKOBOJI	37	\$3,917,027	\$117,496	.11%
SUPERIOR	12	\$200,700	\$6,020	.01%
TERRIL	23	\$340,016	\$10,200	.01%
NON-PERMIT	10	\$33,630	\$1,015	.00%
OTHER	135	\$2,767,401	\$83,018	.08%
* TOTAL COUNTY *	702	\$25,062,516	\$752,442	.73%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1963

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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DUBUQUE COUNTY				
DUBUQUE	1,516	\$83,630,523	\$2,514,405	2.43%
DUBUQUE*	83	\$2,726,336	\$61,850	.06%
CASCADE	161	\$8,157,632	\$244,693	.24%
DYERSVILLE	29	\$659,097	\$19,776	.02%
EPWORTH	42	\$1,490,174	\$44,707	.04%
FARLEY	20	\$179,199	\$5,377	.01%
BERNARD	16	\$373,719	\$11,212	.01%
HOLY CROSS	15	\$213,108	\$6,391	.01%
LUXEMBURG	24	\$648,944	\$19,469	.02%
NEW VIENNA	10	\$174,661	\$5,240	.01%
PEOSTA	24	\$245,576	\$7,370	.01%
WORTHINGTON				
NON-PERMIT	27	\$373,656	\$11,219	.01%
OTHER	223	\$4,623,517	\$144,707	.14%
* TOTAL COUNTY *	2,192	\$103,698,146	\$3,116,416	3.02%
EMMET COUNTY				
EMMET	257	\$10,495,761	\$314,840	.30%
ESTHERVILLE*	68	\$1,334,675	\$40,035	.04%
ARMSTRONG	25	\$759,824	\$22,796	.02%
RINGSTED	20	\$100,886	\$3,025	.00%
WALLINGFORD				
NON-PERMIT	2	\$3,432	\$105	.00%
OTHER	84	\$556,516	\$16,695	.02%
* TOTAL COUNTY *	456	\$13,251,094	\$397,496	.36%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1962

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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FAYETTE COUNTY				
FAYETTE	294	\$10,525,209	\$15,671	.31%
OELWEIN	63	\$675,455	\$26,249	.03%
FAYETTE	133	\$5,018,390	\$150,462	.15%
WEST UNION*	25	\$603,221	\$16,097	.02%
ARLINGTON	25	\$1,461,008	\$43,828	.04%
CLERMONT	36	\$734,569	\$22,027	.02%
ELGIN	25	\$393,644	\$11,805	.01%
HAWKEYE	27	\$1,035,513	\$31,065	.03%
MAYNARD	12	\$229,576	\$6,887	.01%
ST LUCAS	14	\$64,910	\$1,945	.00%
WADENA	14	\$224,898	\$6,747	.01%
WAUCOMA	10	\$76,873	\$2,304	.00%
WESTGATE				
NON-PERMIT	6	\$43,998	\$1,322	.00%
OTHER	164	\$3,717,356	\$111,522	.11%
* TOTAL COUNTY *	648	\$25,004,400	\$747,951	.73%
FLOYD COUNTY				
FLOYD	328	\$13,710,752	\$411,320	.40%
CHARLES CITY*	64	\$751,262	\$22,539	.02%
NORA SPRINGS	51	\$729,198	\$21,676	.02%
ROCKFORD	19	\$240,913	\$7,226	.01%
FLOYD	29	\$317,160	\$9,516	.01%
MARBLE ROCK	28	\$459,125	\$13,774	.01%
RUDD				
NON-PERMIT	3	\$4,799	\$144	.00%
OTHER	136	\$2,286,890	\$66,592	.07%
* TOTAL COUNTY *	660	\$18,500,119	\$554,967	.54%
FRANKLIN COUNTY				
FRANKLIN	234	\$9,435,424	\$282,955	.27%
HAMPTON*	11	\$99,767	\$2,992	.00%
ACKLEY	64	\$1,224,658	\$36,737	.04%
SHEFFIELD	13	\$135,756	\$4,073	.00%
ALEXANDER	21	\$330,702	\$9,902	.01%
COULTER	13	\$381,359	\$11,440	.01%
GENEVA	31	\$965,265	\$29,559	.03%
LATIMER				
NON-PERMIT	2	\$10,932	\$329	.00%
OTHER	95	\$4,461,972	\$134,455	.13%
* TOTAL COUNTY *	484	\$17,084,037	\$512,442	.50%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1982

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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FREMONT COUNTY				
FREMONT				
HAMBURG	67	\$2,005,604	\$60,170	.06%
SIDNEY*	63	\$894,441	\$26,809	.03%
TABOR	52	\$516,962	\$15,509	.02%
FARRAGUT	20	\$162,806	\$4,867	.00%
RANDOLPH	11	\$106,122	\$3,164	.00%
RIVERTON	16	\$177,659	\$5,330	.01%
THURMAN	10	\$32,141	\$964	.00%
NON-PERMIT	7	\$58,332	\$1,754	.00%
OTHER	87	\$2,627,833	\$84,831	.08%
* TOTAL COUNTY *	333	\$6,782,102	\$203,438	.20%
GREENE COUNTY				
JEFFERSON*	220	\$8,464,225	\$253,908	.25%
CHURDAN	30	\$246,438	\$7,393	.01%
GRAND JCT	57	\$1,092,398	\$32,768	.03%
SCRANTON	36	\$711,373	\$21,335	.02%
PATON	27	\$841,127	\$25,235	.02%
RIPPEY	16	\$99,705	\$2,991	.00%
NON-PERMIT	5	\$9,998	\$302	.00%
OTHER	62	\$515,268	\$15,457	.01%
* TOTAL COUNTY *	453	\$11,980,532	\$359,389	.35%
GRUNDY COUNTY				
GRUNDY CENTER*	132	\$5,712,820	\$171,368	.17%
REINBECK	78	\$1,623,075	\$48,690	.05%
CONRAD	52	\$1,311,187	\$39,319	.04%
DIKE	37	\$1,320,479	\$39,616	.04%
WELLSBURG	44	\$1,021,654	\$30,605	.03%
BEAMAN	15	\$327,347	\$9,819	.01%
HOLLAND	16	\$110,807	\$3,325	.00%
NON-PERMIT	3	\$16,266	\$491	.00%
OTHER	88	\$592,886	\$17,789	.02%
* TOTAL COUNTY *	465	\$12,036,521	\$361,042	.35%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1962

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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	119	\$3,414,096	\$102,396	.10%
PANORA	62	\$1,659,500	\$49,783	.05%
STUART	64	\$1,665,051	\$49,950	.05%
BAYARD	27	\$587,635	\$17,629	.02%
CASEY	27	\$448,743	\$13,434	.01%
BAGLEY	24	\$565,372	\$16,962	.02%
JAMAICA	12	\$62,510	\$1,875	.00%
MENLO	16	\$260,696	\$7,819	.01%
YALE	19	\$195,944	\$5,879	.01%
NON-PERMIT	5	\$19,666	\$592	.00%
OTHER	75	\$445,088	\$13,350	.01%
* TOTAL COUNTY *	450	\$9,324,101	\$279,669	.27%
HAMILTON COUNTY				
WEBSTER CITY*	313	\$10,661,293	\$319,706	.31%
JEWELL	56	\$2,165,761	\$64,953	.06%
STRATFORD	39	\$1,092,908	\$32,786	.03%
WILLIAMS	33	\$967,901	\$29,036	.03%
BLAIRSBURG	18	\$445,420	\$13,346	.01%
ELLSWORTH	23	\$628,856	\$18,866	.02%
KAMRAR	17	\$154,368	\$4,631	.00%
RANDALL	14	\$254,026	\$7,621	.01%
STANHOPE	23	\$281,715	\$8,450	.01%
NON-PERMIT	5	\$148,065	\$4,445	.00%
OTHER	107	\$1,542,079	\$46,266	.04%
* TOTAL COUNTY *	648	\$18,342,392	\$550,106	.53%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1962

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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HANCOCK COUNTY				
BRITT	116	\$3,584,708	\$107,542	.10%
GARNER*	98	\$6,621,187	\$198,637	.19%
KANAWHA	42	\$1,416,721	\$42,503	.04%
KLEMM	30	\$485,516	\$14,568	.01%
CORWITH	25	\$556,102	\$16,684	.02%
CRYSTAL LAKE	14	\$144,523	\$5,836	.01%
GOODELL	14	\$60,880	\$1,826	.00%
WODEN	17	\$366,682	\$11,000	.01%
FOREST CITY	11	\$237,646	\$7,129	.01%
NON-PERMIT	12	\$10,195	\$314	.00%
OTHER	105	\$1,127,404	\$33,825	.03%
* TOTAL COUNTY *	484	\$14,661,565	\$439,864	.43%
HARDIN COUNTY				
IOWA FALLS	269	\$11,797,169	\$353,786	.34%
ACKLEY	84	\$1,534,163	\$45,019	.04%
ELDORA*	147	\$3,637,228	\$109,120	.11%
ALDEN	35	\$1,198,375	\$35,954	.03%
HUBBARD	51	\$2,046,736	\$61,404	.03%
RADCLIFFE	30	\$501,551	\$15,046	.01%
STEAMBOAT ROCK	21	\$309,549	\$9,287	.01%
UNION	31	\$789,565	\$23,665	.02%
NON-PERMIT	8	\$20,165	\$618	.00%
OTHER	162	\$5,139,995	\$154,203	.15%
* TOTAL COUNTY *	638	\$26,974,496	\$809,122	.78%
HARRISON COUNTY				
DUNLAP	62	\$1,647,014	\$49,408	.05%
LOGAN*	69	\$1,778,691	\$53,360	.05%
MISSOURI VALLEY	140	\$5,033,970	\$151,016	.15%
WOODBINE	65	\$1,127,483	\$33,826	.03%
MONDAMIN	27	\$257,785	\$7,734	.01%
PERSIA	21	\$104,311	\$3,132	.00%
PISGAH	24	\$156,497	\$4,695	.00%
NON-PERMIT	7	\$31,431	\$946	.00%
OTHER	114	\$1,590,754	\$47,714	.05%
* TOTAL COUNTY *	529	\$11,727,936	\$351,831	.34%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1962

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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HENRY COUNTY				
MT PLEASANT*	251	\$13,199,011	\$395,974	.38%
NEW LONDON	63	\$1,149,149	\$34,479	.03%
WAYLAND	36	\$559,796	\$16,793	.02%
WINDFIELD	61	\$1,934,103	\$56,027	.06%
MT UNION	10	\$134,506	\$4,036	.00%
OLDS	18	\$648,696	\$19,469	.02%
SALEM	18	\$105,365	\$3,162	.00%
NON-PERMIT	9	\$171,230	\$5,145	.00%
OTHER	139	\$2,252,747	\$67,576	.07%
* TOTAL COUNTY *	605	\$20,154,823	\$604,661	.59%
HOWARD COUNTY				
CRESCO*	187	\$7,897,062	\$236,910	.23%
ELMA	37	\$640,020	\$19,203	.02%
LIME SPRINGS	36	\$530,433	\$15,911	.02%
RICEVILLE	19	\$371,023	\$11,132	.01%
CHESTER	20	\$147,655	\$4,431	.00%
PROTIVIN	24	\$490,954	\$14,723	.01%
NON-PERMIT	6	\$6,797	\$206	.00%
OTHER	90	\$612,968	\$18,385	.02%
* TOTAL COUNTY *	419	\$10,296,912	\$320,906	.31%
HUMBOLDT COUNTY				
HUMBOLDT	215	\$10,880,410	\$326,418	.32%
DAKOTA CITY*	28	\$245,725	\$7,370	.01%
GILMORE CITY	14	\$108,825	\$3,264	.00%
LIVERMORE	27	\$378,354	\$11,351	.01%
BODE	23	\$331,716	\$9,952	.01%
RENEWICK	23	\$467,249	\$14,016	.01%
THOR	13	\$208,879	\$6,266	.01%
NON-PERMIT	5	\$49,032	\$1,474	.00%
OTHER	104	\$913,569	\$27,408	.03%
* TOTAL COUNTY *	452	\$13,583,759	\$407,519	.39%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1982

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TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
IDA	COUNTY				
HOLSTEIN		82	\$1,703,735	\$51,114	.05%
IDA GROVE*		139	\$6,587,058	\$197,610	.19%
BATTLE CREEK		40	\$533,241	\$15,994	.02%
ARTHUR		17	\$142,537	\$4,277	.00%
GALVA		21	\$217,435	\$6,525	.01%
NON-PERMIT		3	\$9,566	\$288	.00%
OTHER		45	\$499,687	\$14,492	.01%
* TOTAL COUNTY *		347	\$9,693,259	\$290,800	.28%
IOWA	COUNTY				
MARENGO*		116	\$3,497,313	\$104,882	.10%
NORTH ENGLISH		51	\$1,552,065	\$46,561	.05%
WILLIAMSBURG		105	\$4,373,132	\$131,197	.13%
VICTOR		51	\$1,136,018	\$34,059	.03%
LADORA		18	\$77,740	\$2,331	.00%
MILLERSBURG		15	\$143,884	\$4,316	.00%
PARNELL		10	\$87,075	\$2,612	.00%
NON-PERMIT		1	\$633	\$20	.00%
OTHER		203	\$9,742,137	\$292,204	.28%
* TOTAL COUNTY *		570	\$20,609,997	\$618,182	.60%
JACKSON	COUNTY				
MAQUOKETA*		276	\$9,793,846	\$293,807	.28%
BELLEVUE		110	\$2,318,267	\$69,453	.07%
PRESTON		54	\$2,058,788	\$61,765	.06%
SABULA		36	\$311,094	\$9,332	.01%
ANDREW		14	\$199,501	\$5,986	.01%
BALDWIN		10	\$39,563	\$1,185	.00%
LA MOTTE		20	\$409,624	\$12,272	.01%
MILES		26	\$834,645	\$25,037	.02%
MONMOUTH		11	\$60,977	\$1,828	.00%
SPRINGBROOK		10	\$126,923	\$3,795	.00%
NON-PERMIT		7	\$43,964	\$1,321	.00%
OTHER		166	\$1,823,361	\$54,698	.05%
* TOTAL COUNTY *		740	\$18,020,553	\$540,479	.52%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1982

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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JASPER COUNTY				
JASPER	503	\$22,132,356	\$663,982	.64%
NEWTON*	78	\$4,396,493	\$131,895	.13%
COLFAX	66	\$1,576,986	\$47,305	.05%
MONROE	43	\$651,089	\$19,532	.02%
BAXTER	28	\$286,829	\$8,608	.01%
KELLOGG	49	\$1,898,323	\$56,948	.06%
PRAIRIE CITY	27	\$354,731	\$10,639	.01%
LYNNVILLE	21	\$114,262	\$3,428	.00%
MINGO	27	\$2,509,416	\$75,284	.07%
SULLY				
NON-PERMIT	3	\$43,599	\$1,309	.00%
OTHER	227	\$2,122,374	\$63,679	.06%
* TOTAL COUNTY *	1,084	\$36,086,458	\$1,082,609	1.05%
JEFFERSON COUNTY				
JEFFERSON	348	\$13,438,442	\$402,839	.39%
FAIRFIELD*	23	\$191,405	\$5,740	.01%
BATAVIA	15	\$193,533	\$5,807	.01%
LIBERTYVILLE	11	\$172,525	\$5,176	.01%
LOCKRIDGE	20	\$304,139	\$9,123	.01%
PACKWOOD				
NON-PERMIT	2	\$533	\$16	.00%
OTHER	108	\$1,055,794	\$31,666	.03%
* TOTAL COUNTY *	527	\$15,356,371	\$460,367	.45%
JOHNSON COUNTY				
JOHNSON	1,062	\$73,729,661	\$2,211,369	2.14%
IOWA CITY*	226	\$16,054,551	\$481,478	.47%
CORALVILLE	42	\$496,581	\$14,899	.01%
LONE TREE	30	\$480,229	\$14,409	.01%
OXFORD	53	\$875,839	\$26,254	.03%
SOLON	18	\$893,768	\$26,812	.03%
HILLS	35	\$1,125,270	\$33,757	.03%
NORTH LIBERTY	27	\$659,897	\$19,798	.02%
SWISHER	11	\$327,649	\$9,829	.01%
TIFFIN				
NON-PERMIT	17	\$203,296	\$6,109	.01%
OTHER	271	\$5,004,822	\$150,138	.15%
* TOTAL COUNTY *	1,812	\$99,851,563	\$2,994,852	2.90%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1982

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TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JONES	COUNTY				
ANAMOSA*		162	\$6,569,946	\$197,094	.19%
MONTICELLO		204	\$7,641,557	\$229,251	.22%
OLIN		45	\$560,871	\$16,828	.02%
OXFORD JCT		37	\$351,015	\$10,532	.01%
WYOMING		41	\$651,837	\$19,510	.02%
CENTER JCT		10	\$63,995	\$1,920	.00%
ONSLOW		16	\$90,389	\$2,710	.00%
NON-PERMIT		9	\$121,551	\$3,650	.00%
OTHER		210	\$2,658,992	\$79,777	.08%
* TOTAL COUNTY *		734	\$18,710,135	\$561,272	.54%
KEOKUK	COUNTY				
KEOTA		62	\$828,580	\$24,860	.02%
SIGOURNEY*		124	\$3,639,932	\$109,192	.11%
DELTA		16	\$68,350	\$2,051	.00%
HEDRICK		43	\$452,417	\$13,564	.01%
RICHLAND		32	\$1,024,229	\$30,727	.03%
WHAT CHEER		53	\$450,960	\$13,528	.01%
HARPER		10	\$100,404	\$3,013	.00%
KESWICK		18	\$462,694	\$13,681	.01%
OLLIE		13	\$182,036	\$5,458	.01%
SOUTH ENGLISH		15	\$179,966	\$5,399	.01%
NON-PERMIT		10	\$30,198	\$911	.00%
OTHER		162	\$2,350,370	\$70,515	.07%
* TOTAL COUNTY *		558	\$9,770,136	\$293,099	.28%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1962

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TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
KOSSUTH	COUNTY				
ALGONA*		317	\$20,389,409	\$610,924	.59%
RANCROFT		49	\$1,568,951	\$47,042	.05%
BURT		27	\$223,432	\$6,704	.01%
LUVERNE		16	\$142,327	\$4,269	.00%
SWEA CITY		55	\$860,557	\$25,817	.02%
TITONKA		40	\$988,843	\$29,662	.03%
WESLEY		27	\$1,132,712	\$33,983	.03%
WHITTEMORE		40	\$755,091	\$22,652	.02%
FENTON		26	\$366,220	\$10,989	.01%
LAKOTA		21	\$361,784	\$10,854	.01%
LEDYARD		17	\$202,799	\$6,054	.01%
LONE ROCK		15	\$124,905	\$3,747	.00%
NON-PERMIT		4	\$26,232	\$769	.00%
OTHER		163	\$2,397,736	\$71,934	.07%
* TOTAL COUNTY *		317	\$29,520,000	\$865,420	.56%
LEE	COUNTY				
FT MADISON*		327	\$12,947,867	\$386,268	.38%
KEOKUK		452	\$22,445,559	\$673,357	.65%
DONNELLSON		65	\$1,491,665	\$44,573	.04%
MONTROSE		30	\$342,490	\$10,276	.01%
WEST POINT		51	\$865,195	\$25,957	.03%
ST PAUL		13	\$772,008	\$23,160	.02%
HOUGHTON		10	\$917,146	\$27,515	.03%
NON-PERMIT		11	\$107,830	\$3,235	.00%
OTHER		275	\$9,457,566	\$283,688	.27%
* TOTAL COUNTY *		1,234	\$49,347,528	\$1,480,029	1.43%

RETAIL SALES TAX
BY COUNTY AND TOWN
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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LINN COUNTY				
CEDAR RAPIDS*	2,932	\$209,987,463	\$6,299,125	.030%
MARION	460	\$19,877,404	\$576,333	.028%
CENTER POINT	47	\$866,307	\$25,990	.003%
CENTRAL CITY	58	\$579,261	\$17,377	.003%
HIAWATHA	88	\$1,369,539	\$41,079	.004%
LISBON	64	\$886,032	\$26,577	.003%
MT VERNON	100	\$3,381,810	\$101,449	.010%
COGGER	41	\$998,668	\$29,962	.003%
FAIRFAX	30	\$279,749	\$8,392	.001%
SPRINGVILLE	38	\$584,248	\$17,523	.002%
WALKER	37	\$654,526	\$19,636	.002%
ALBURNETTE	21	\$254,049	\$7,622	.001%
ELY	27	\$484,108	\$14,523	.001%
PALO	22	\$129,519	\$3,867	.000%
PRAIRIEBURG	11	\$54,551	\$1,636	.000%
NON-PERMIT	38	\$425,923	\$12,800	.001%
OTHER	309	\$4,781,835	\$143,454	.014%
* TOTAL COUNTY *	4,323	\$245,595,012	\$7,367,358	7.13%
LOUISA COUNTY				
COLUMBUS JCT	89	\$2,696,763	\$80,961	.008%
WAPELLO*	92	\$2,672,529	\$80,177	.008%
MORNING SUN	42	\$933,996	\$28,005	.003%
GRANDVIEW	18	\$270,610	\$8,118	.001%
LETTS	12	\$116,239	\$3,467	.000%
OAKVILLE	17	\$232,265	\$6,963	.001%
NON-PERMIT	2	\$535	\$17	.000%
OTHER	66	\$1,032,210	\$30,967	.003%
* TOTAL COUNTY *	338	\$7,457,173	\$238,700	.03%
LUCAS COUNTY				
CHARITON*	236	\$6,399,600	\$191,970	.019%
RUSSELL	21	\$245,577	\$7,362	.001%
LUCAS	17	\$72,944	\$2,189	.000%
NON-PERMIT	4	\$4,033	\$124	.000%
OTHER	96	\$1,820,432	\$54,620	.005%
* TOTAL COUNTY *	374	\$8,542,586	\$256,265	.005%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1962

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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LYON COUNTY				
ROCK RAPIDS*	122	\$3,604,450	\$110,537	.11%
GEORGE	66	\$1,074,730	\$33,242	.04%
DOON	25	\$424,149	\$12,576	.01%
INWOOD	49	\$1,212,309	\$36,366	.04%
LARCHWOOD	42	\$780,529	\$23,597	.02%
LITTLE ROCK	25	\$400,390	\$14,051	.01%
ALVORD	11	\$74,509	\$2,235	.00%
LESTER	19	\$494,171	\$14,627	.01%
NON-PERMIT	2	\$7,466	\$225	.00%
OTHER	87	\$942,524	\$28,276	.03%
* TOTAL COUNTY *	446	\$9,364,619	\$260,932	.27%
MADISON COUNTY				
WINTERSET*	189	\$5,890,346	\$170,695	.17%
EARLHAM	43	\$507,786	\$17,636	.02%
MAKESBURG	11	\$60,906	\$1,627	.00%
ST CHARLES	27	\$323,132	\$9,675	.01%
TRURO	22	\$503,661	\$15,115	.01%
NON-PERMIT	10	\$56,204	\$1,694	.00%
OTHER	115	\$000,010	\$2,658	.03%
* TOTAL COUNTY *	417	\$8,310,907	\$249,320	.24%
MAHASKA COUNTY				
OSKALOOSA*	462	\$21,981,582	\$659,433	.64%
NEW SHARON	76	\$1,027,125	\$30,799	.03%
BARNES CITY	14	\$83,713	\$2,512	.00%
FREMONT	25	\$200,451	\$6,016	.01%
LEIGHTON	13	\$66,075	\$2,061	.00%
NON-PERMIT	10	\$42,995	\$1,296	.00%
OTHER	177	\$1,527,405	\$45,825	.04%
* TOTAL COUNTY *	797	\$24,931,940	\$747,942	.72%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1962

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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MARION COUNTY				
KNOXVILLE*	261	\$11,353,568	\$340,543	.33%
PELLA	263	\$10,103,206	\$303,087	.29%
PLEASANTVILLE	65	\$917,656	\$27,525	.03%
BUSSEY	21	\$108,471	\$3,242	.00%
MELCHER	33	\$424,631	\$12,740	.01%
NON-PERMIT	11	\$33,996	\$1,027	.00%
OTHER	199	\$3,206,986	\$96,206	.09%
* TOTAL COUNTY *	853	\$26,148,514	\$784,370	.76%
MARSHALL COUNTY				
MARSHALLTOWN*	769	\$41,829,542	\$1,254,813	1.22%
STATE CENTER	64	\$1,015,670	\$30,469	.03%
ALSI ON	15	\$197,187	\$5,834	.01%
GILMAN	30	\$269,320	\$8,079	.01%
MELBOURNE	31	\$557,897	\$16,735	.02%
LAUREL	18	\$165,127	\$4,453	.00%
LE GRAND	27	\$452,133	\$13,565	.01%
RHODES	10	\$48,600	\$1,456	.00%
NON-PERMIT	2	\$1,700	\$52	.00%
OTHER	176	\$2,633,460	\$84,977	.08%
* TOTAL COUNTY *	1,142	\$47,370,636	\$1,420,935	1.35%
MILLS COUNTY				
GLENWOOD*	137	\$5,467,615	\$164,033	.16%
MALVERN	60	\$1,169,508	\$35,076	.03%
EMERSON	21	\$294,971	\$8,650	.01%
PACIFIC JCT	10	\$62,289	\$1,870	.00%
HASTINGS	11	\$96,985	\$2,909	.00%
HENDERSON	15	\$342,177	\$10,266	.01%
SILVER CITY	13	\$117,942	\$3,540	.00%
NON-PERMIT	2	\$16,400	\$494	.00%
OTHER	74	\$772,107	\$23,165	.02%
* TOTAL COUNTY *	343	\$8,340,194	\$250,205	.24%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1982

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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MITCHELL COUNTY				
OSAGE*	163	\$5,195,052	\$155,848	.15%
ST ANSGAR	57	\$2,142,835	\$64,290	.06%
RICEVILLE	36	\$527,071	\$15,798	.02%
STACYVILLE	32	\$987,985	\$29,642	.03%
NON-PERMIT	2	\$11,766	\$354	.00%
OTHER	120	\$2,005,510	\$60,168	.06%
* TOTAL COUNTY *	410	\$10,870,219	\$326,100	.32%
MONONA COUNTY				
ONAWA*	159	\$5,320,309	\$159,600	.15%
MAPLETON	91	\$2,552,292	\$76,572	.07%
UTE	45	\$596,948	\$17,912	.02%
WHITING	34	\$242,544	\$7,279	.01%
BLENCOE	13	\$66,060	\$1,982	.00%
CASTANA	12	\$127,540	\$3,827	.00%
MOORHEAD	17	\$367,542	\$11,007	.01%
SOLDIER	23	\$336,404	\$10,089	.01%
NON-PERMIT	6	\$26,964	\$812	.00%
OTHER	65	\$749,840	\$22,496	.02%
* TOTAL COUNTY *	465	\$10,386,443	\$311,576	.30%
MONROE COUNTY				
ALBIA*	180	\$5,062,563	\$151,861	.15%
LOVILIA	23	\$180,138	\$5,405	.01%
NON-PERMIT	3	\$10,433	\$313	.00%
OTHER	89	\$1,206,945	\$36,205	.04%
* TOTAL COUNTY *	295	\$6,460,099	\$193,784	.19%
MONTGOMERY COUNTY				
RED OAK*	281	\$10,902,491	\$326,947	.32%
VILLISCA	68	\$951,160	\$28,518	.03%
STANTON	36	\$728,297	\$21,850	.02%
ELLIOTT	22	\$200,147	\$6,005	.01%
NON-PERMIT	2	\$7,699	\$231	.00%
OTHER	80	\$895,680	\$26,671	.03%
* TOTAL COUNTY *	489	\$13,685,474	\$410,422	.40%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1982

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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MUSCATINE COUNTY				
MUSCATINE*	644	\$32,532,526	\$975,831	.94%
WEST LIBERTY	104	\$2,703,589	\$81,109	.08%
WILTON	87	\$6,157,222	\$184,719	.18%
ATALISSA	15	\$86,864	\$2,604	.00%
CONESVILLE	10	\$97,921	\$2,937	.00%
NICHOLS	18	\$628,073	\$18,842	.02%
NON-PERMIT	17	\$85,829	\$2,587	.00%
OTHER	186	\$3,334,142	\$100,031	.10%
* TOTAL COUNTY *	1,081	\$45,626,166	\$1,368,660	1.33%
OBRIEN COUNTY				
SHELDON	222	\$9,613,349	\$288,388	.28%
HARTLEY	95	\$2,238,093	\$67,140	.07%
PAULLINA	86	\$1,547,844	\$46,437	.04%
PRIMGHAR*	56	\$1,383,234	\$41,446	.04%
SANBORN	67	\$1,242,036	\$37,262	.04%
SUTHERLAND	52	\$613,157	\$18,383	.02%
NON-PERMIT	4	\$15,198	\$458	.00%
OTHER	109	\$1,668,867	\$50,064	.05%
* TOTAL COUNTY *	691	\$18,321,778	\$549,578	.53%
OSCEOLA COUNTY				
SIBLEY*	140	\$4,530,026	\$135,899	.13%
ASHTON	29	\$596,296	\$17,889	.02%
OCHEYEDAN	34	\$637,370	\$19,122	.02%
HARRIS	10	\$156,740	\$4,702	.00%
MELVIN	23	\$710,277	\$21,306	.02%
NON-PERMIT	1	\$6,100	\$184	.00%
OTHER	62	\$574,014	\$17,223	.02%
* TOTAL COUNTY *	299	\$7,210,825	\$216,327	.21%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1962

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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
PAGE COUNTY				
CLARINDA*	215	\$7,393,946	\$221,815	.21%
SHENANDOAH	302	\$9,195,314	\$275,851	.27%
ESSEX	40	\$525,646	\$15,770	.02%
BLANCHARD	10	\$42,950	\$1,289	.00%
BRADDYVILLE	10	\$160,195	\$5,407	.01%
COIN	15	\$118,274	\$3,549	.00%
COLLEGE SPRINGS	12	\$114,056	\$3,422	.00%
NON-PERMIT	0	\$0	\$0	.00%
OTHER	79	\$1,412,108	\$42,356	.04%
* TOTAL COUNTY *	683	\$18,962,489	\$569,459	.55%
PALO ALTO COUNTY				
EMMETSBURG*	165	\$6,074,982	\$182,224	.16%
GRAETTINGER	53	\$946,966	\$28,409	.03%
RUTHVEN	43	\$958,389	\$28,752	.03%
WEST BEND	54	\$1,822,524	\$54,679	.05%
AYRSHIRE	12	\$98,708	\$2,961	.00%
CYLINDER	10	\$96,131	\$2,883	.00%
MALLARD	21	\$313,115	\$9,392	.01%
NON-PERMIT	5	\$19,831	\$597	.00%
OTHER	61	\$953,467	\$28,601	.03%
* TOTAL COUNTY *	424	\$11,284,120	\$338,498	.33%
PLYMOUTH COUNTY				
LE MARS*	305	\$12,714,918	\$381,408	.37%
AKRON	75	\$1,577,342	\$47,319	.05%
KINGSLEY	73	\$1,542,299	\$46,270	.04%
REMSEN	86	\$2,596,908	\$77,905	.08%
MERRILL	37	\$509,293	\$15,278	.01%
BRUNSVILLE	13	\$86,770	\$2,604	.00%
HINTON	25	\$697,657	\$20,927	.02%
OYENS	10	\$45,358	\$1,362	.00%
NON-PERMIT	10	\$76,198	\$2,288	.00%
OTHER	146	\$813,554	\$24,395	.02%
* TOTAL COUNTY *	780	\$20,660,297	\$619,756	.60%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1982

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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POCAHONTAS COUNTY				
FONDA	44	\$701,584	\$21,053	.02%
LAURENS	103	\$2,515,481	\$75,466	.07%
POCAHONTAS*	143	\$4,530,628	\$135,806	.13%
GILMORE CITY	18	\$951,082	\$28,534	.03%
ROLFE	46	\$853,835	\$25,613	.02%
HAVELOCK	12	\$224,643	\$6,739	.01%
PALMER	22	\$373,748	\$11,214	.01%
VARINA	11	\$54,270	\$1,629	.00%
NON-PERMIT	2	\$4,100	\$124	.00%
OTHER	79	\$696,074	\$20,943	.02%
* TOTAL COUNTY *	460	\$10,907,453	\$327,116	.32%
POLK COUNTY				
DES MOINES*	6,061	\$470,906,333	\$14,126,085	13.68%
WEST DES MOINES	647	\$42,686,115	\$1,280,592	1.24%
URBANDALE	153	\$4,306,911	\$129,184	.13%
ALTOONA	161	\$10,048,526	\$301,400	.29%
ANKENY	375	\$14,737,835	\$441,930	.43%
CLIVE	26	\$2,867,849	\$86,035	.08%
GRIMES	77	\$1,685,490	\$50,565	.05%
MITCHELLVILLE	41	\$585,336	\$17,560	.02%
POLK CITY	47	\$555,946	\$16,680	.02%
BONDURANT	37	\$415,380	\$12,464	.01%
ELKHART	15	\$145,001	\$4,351	.00%
PLEASANT HILL	12	\$676,375	\$20,292	.02%
RUNNELLS	32	\$459,200	\$13,776	.01%
JOHNSTON	24	\$893,748	\$26,813	.03%
NON-PERMIT	83	\$2,556,712	\$76,883	.07%
OTHER	140	\$3,670,068	\$110,069	.11%
* TOTAL COUNTY *	7,931	\$557,196,625	\$16,714,690	16.19%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1982

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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	1,063	\$57,054,668	\$1,711,619	1.66%
AVOCA	96	\$3,340,425	\$100,214	.10%
CARTER LAKE	52	\$963,859	\$28,913	.03%
OAKLAND	78	\$1,842,674	\$55,257	.05%
CARSON	37	\$383,231	\$11,494	.01%
NEOLA	40	\$769,793	\$23,096	.02%
WALNUT	42	\$721,687	\$21,648	.02%
CRESCENT	16	\$377,654	\$11,322	.01%
HANCOCK	10	\$168,110	\$5,043	.00%
MACEDONIA	18	\$544,193	\$16,326	.02%
MCCLELLAND	10	\$173,807	\$5,215	.01%
MINDEN	31	\$886,064	\$26,584	.03%
TREYNOR	35	\$540,417	\$16,212	.02%
UNDERWOOD	29	\$362,218	\$11,467	.01%
NON-PERMIT	14	\$56,663	\$1,765	.00%
OTHER	305	\$12,193,456	\$365,807	.35%
* TOTAL COUNTY *	1,876	\$80,401,119	\$2,411,982	2.34%
POWESHIEK COUNTY				
GRINNELL	261	\$14,346,254	\$430,377	.42%
BROOKLYN	79	\$3,813,957	\$114,417	.11%
MONTEZUMA*	108	\$2,863,803	\$85,910	.08%
VICTOR	10	\$605,480	\$18,163	.02%
DEEP RIVER	17	\$191,126	\$5,735	.01%
MALCOM	20	\$304,500	\$9,135	.01%
NON-PERMIT	4	\$41,665	\$1,252	.00%
OTHER	135	\$1,399,160	\$41,972	.04%
* TOTAL COUNTY *	654	\$23,565,945	\$706,961	.68%
RINGGOLD COUNTY				
MOUNT AYR*	119	\$3,634,119	\$109,023	.11%
DIAGONAL	24	\$254,823	\$7,645	.01%
KELLERTON	19	\$130,166	\$3,905	.00%
TINGLEY	14	\$188,184	\$5,644	.01%
NON-PERMIT	1	\$2,866	\$87	.00%
OTHER	62	\$380,857	\$11,663	.01%
* TOTAL COUNTY *	239	\$4,599,015	\$137,967	.13%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1982

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TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SAC	COUNTY				
SAC CITY*		153	\$4,557,520	\$136,729	.13%
LAKE VIEW		87	\$2,036,002	\$61,028	.06%
ODEBOLT		69	\$1,431,059	\$42,924	.04%
EARLY		36	\$1,118,315	\$33,549	.03%
SCHALLER		40	\$1,140,214	\$34,209	.03%
WALL LAKE		42	\$1,212,675	\$36,361	.04%
AUBURN		24	\$348,784	\$10,465	.01%
LYTTON		23	\$459,349	\$13,782	.01%
NON-PERMIT		5	\$26,832	\$807	.00%
OTHER		93	\$1,024,736	\$30,734	.03%
* TOTAL COUNTY *		572	\$13,355,486	\$400,608	.39%
SCOTT	COUNTY				
DAVENPORT*		2,377	\$160,247,640	\$4,806,528	4.65%
BETTENDORF		563	\$37,428,674	\$1,122,816	1.09%
BUFFALO		29	\$525,549	\$15,763	.02%
LE CLAIRE		65	\$991,691	\$29,752	.03%
BLUE GRASS		62	\$869,310	\$26,060	.03%
ELDRIDGE		101	\$4,246,419	\$127,350	.12%
PRINCETON		35	\$610,438	\$18,315	.02%
WALCOTT		63	\$2,803,366	\$84,160	.08%
DIXON		15	\$186,631	\$5,600	.01%
DONAHUE		11	\$429,193	\$12,876	.01%
LONG GROVE		14	\$91,841	\$2,756	.00%
MCCAUSLAND		18	\$151,289	\$4,537	.00%
NEW LIBERTY		11	\$48,204	\$1,446	.00%
RIVERDALE		11	\$224,261	\$6,728	.01%
NON-PERMIT		67	\$553,580	\$16,645	.02%
OTHER		231	\$5,700,272	\$171,009	.17%
* TOTAL COUNTY *		3,673	\$215,108,358	\$6,452,301	6.25%

RETAIL SALES TAX
BY COUNTY AND TOWN
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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHELBY COUNTY				
HARLAN*	259	\$10,574,165	\$317,142	.31%
ELK HORN	31	\$622,713	\$18,681	.02%
SHELBY	34	\$395,172	\$11,855	.01%
DEFIANCE	27	\$215,966	\$6,478	.01%
EARLING	36	\$354,255	\$10,617	.01%
IRWIN	32	\$816,321	\$24,488	.02%
PANAMA	21	\$190,165	\$5,707	.01%
PORTSMOUTH	15	\$168,016	\$5,041	.00%
WESTPHALIA	12	\$125,212	\$3,749	.00%
NON-PERMIT	4	\$19,398	\$584	.00%
OTHER	96	\$1,030,890	\$30,929	.03%
* TOTAL COUNTY *	567	\$14,512,273	\$435,271	.42%
SIOUX COUNTY				
HAWARDEN	123	\$3,161,370	\$95,404	.09%
ALTON	54	\$1,361,783	\$41,451	.04%
HULL	61	\$2,021,520	\$60,649	.06%
ORANGE CITY*	166	\$6,350,796	\$190,528	.18%
ROCK VALLEY	135	\$4,891,400	\$146,730	.14%
SIOUX CENTER	206	\$8,190,296	\$245,708	.24%
BOYDEN	35	\$1,031,984	\$30,948	.03%
HOSPERS	46	\$802,697	\$24,082	.02%
IRETON	40	\$1,374,792	\$41,246	.04%
GRANVILLE	24	\$215,778	\$6,471	.01%
MAURICE	14	\$47,602	\$1,429	.00%
NON-PERMIT	5	\$42,199	\$1,268	.00%
OTHER	194	\$1,961,012	\$58,825	.06%
* TOTAL COUNTY *	1,123	\$31,493,229	\$944,739	.91%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1962

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TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
STORY	COUNTY				
AMES		935	\$55,800.635	\$1,673.903	1.02%
NEVADA*		193	\$7,492.095	\$224.755	.22%
STORY CITY		116	\$3,451.007	\$103.531	.10%
CAMBRIDGE		20	\$143.348	\$4.297	.00%
COLO		31	\$370.411	\$11.110	.01%
MAXWELL		33	\$368.351	\$11.049	.01%
ROLAND		40	\$487.484	\$14.627	.01%
SLATER		50	\$1,051.632	\$31.549	.03%
ZEARING		29	\$469.661	\$14.089	.01%
COLLINS		17	\$143.906	\$4.317	.00%
GILBERT		21	\$174.652	\$5.238	.01%
HUXLEY		57	\$1,161.601	\$34.846	.03%
MCCALLSBURG		21	\$86.958	\$2.609	.00%
NON-PERMIT		12	\$48.330	\$1.455	.00%
OTHER		172	\$1,841.027	\$55.131	.05%
* TOTAL COUNTY *		1,747	\$73,091.098	\$2,192.506	2.12%
TAMA	COUNTY				
TAMA		130	\$6,229.110	\$186.857	.18%
DYSART		59	\$1,307.280	\$39.215	.04%
TOLEDO*		104	\$5,016.710	\$150.497	.15%
TRAEER		94	\$2,190.897	\$65.677	.06%
GARWIN		26	\$263.019	\$7.888	.01%
GLAD BROOK		55	\$1,271.058	\$38.129	.04%
CHELSEA		27	\$554.872	\$16.648	.02%
CLUTIER		15	\$173.237	\$5.178	.01%
ELBERON		10	\$95.220	\$2.855	.00%
LINCOLN		14	\$306.662	\$9.184	.01%
MONTOUR		10	\$160.187	\$4.807	.00%
NON-PERMIT		4	\$4.032	\$1.23	.00%
OTHER		112	\$523.642	\$15.713	.02%
* TOTAL COUNTY *		660	\$18,095.926	\$542.771	.53%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1962

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TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
TAYLOR	COUNTY				
BEDFORD*		110	\$2,100,165	\$62,941	.06%
LENOX		81	\$1,729,869	\$51,865	.05%
CLEARFIELD		28	\$373,646	\$11,211	.01%
NEW MARKET		28	\$145,165	\$4,356	.00%
BLOCKTON		15	\$107,904	\$3,236	.00%
SHARPSBURG		10	\$19,727	\$592	.00%
NON-PERMIT		3	\$5,999	\$162	.00%
OTHER		72	\$260,120	\$7,605	.01%
* TOTAL COUNTY *		347	\$4,742,615	\$142,208	.14%
UNION	COUNTY				
CRESTON*		305	\$12,713,626	\$381,402	.37%
AFTON		51	\$930,677	\$27,922	.03%
LORIMOR		23	\$126,703	\$3,859	.00%
NON-PERMIT		3	\$4,960	\$150	.00%
OTHER		82	\$349,057	\$10,471	.01%
* TOTAL COUNTY *		464	\$14,127,029	\$423,604	.41%
VAN BUREN	COUNTY				
KEOSAUQUA*		71	\$1,152,152	\$34,504	.03%
BONA PARTE		31	\$362,004	\$10,864	.01%
FARMINGTON		54	\$706,726	\$21,203	.02%
MILTON		23	\$247,596	\$7,412	.01%
BIRMINGHAM		19	\$126,445	\$3,855	.00%
CANTRIL		22	\$146,044	\$4,363	.00%
STOCKPORT		17	\$219,858	\$6,598	.01%
NON-PERMIT		2	\$3,200	\$97	.00%
OTHER		123	\$850,723	\$25,524	.02%
* TOTAL COUNTY *		362	\$3,816,750	\$114,440	.11%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1982

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TOWN	COUNTY	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAPELLO	COUNTY				
OTTUMWA*		788	\$36,110,368	\$1,082,869	1.05%
ELDON		44	\$844,848	\$25,304	.02%
EDDYVILLE		34	\$355,823	\$10,675	.01%
AGENCY		33	\$277,674	\$8,329	.01%
BLAKESBURG		21	\$146,513	\$4,396	.00%
NON-PERMIT		22	\$69,393	\$2,091	.00%
OTHER		180	\$1,338,137	\$40,143	.04%
* TOTAL COUNTY *		1,122	\$39,142,756	\$1,173,807	1.14%
WARREN	COUNTY				
INDIANOLA*		319	\$11,000,739	\$329,993	.32%
CARLISLE		83	\$1,638,095	\$49,142	.05%
NORWALK		66	\$1,136,882	\$34,108	.03%
MILO		25	\$257,089	\$7,713	.01%
CUMMING		11	\$26,624	\$795	.00%
HARTFORD		17	\$155,648	\$4,668	.00%
LACONA		22	\$411,550	\$12,347	.01%
MARTENSDALE		15	\$143,704	\$4,311	.00%
NEW VIRGINIA		21	\$293,420	\$8,804	.01%
ST MARYS		10	\$115,665	\$3,472	.00%
NON-PERMIT		8	\$78,364	\$2,356	.00%
OTHER		214	\$2,539,627	\$76,180	.07%
* TOTAL COUNTY *		811	\$17,797,407	\$533,889	.52%
WASHINGTON	COUNTY				
WASHINGTON*		306	\$13,412,276	\$402,335	.39%
KALONA		118	\$4,245,510	\$127,355	.12%
BRIGHTON		34	\$397,945	\$11,939	.01%
RIVERSIDE		30	\$519,198	\$15,575	.02%
WELLMAN		55	\$1,904,128	\$57,122	.06%
AINSWORTH		23	\$365,436	\$10,880	.01%
CRAWFORDSVILLE		19	\$154,703	\$4,640	.00%
WEST CHESTER		12	\$49,674	\$1,497	.00%
NON-PERMIT		3	\$15,432	\$464	.00%
OTHER		169	\$2,346,521	\$70,401	.07%
* TOTAL COUNTY *		779	\$23,411,023	\$702,208	.60%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1962

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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAYNE COUNTY				
CORYDON*	114	\$2,517,279	\$75,521	.07%
SEYMOUR	46	\$452,430	\$13,572	.01%
ALLERTON	33	\$215,387	\$6,461	.01%
HUMESTON	44	\$810,157	\$24,303	.02%
LINEVILLE	12	\$146,256	\$4,387	.00%
PROMISE CITY	10	\$144,535	\$4,335	.00%
NON-PERMIT	2	\$10,300	\$310	.00%
OTHER	96	\$649,157	\$19,467	.02%
* TOTAL COUNTY *	357	\$4,945,503	\$148,356	.14%
WEBSTER COUNTY				
FT DODGE*	892	\$51,416,495	\$1,542,490	1.49%
GOWRIE	66	\$1,834,510	\$54,933	.05%
DAYTON	46	\$810,616	\$24,320	.02%
LEHIGH	28	\$636,093	\$19,143	.02%
BADGER	16	\$489,952	\$14,693	.01%
CALENDAR	20	\$274,845	\$8,245	.01%
CLARE	10	\$73,513	\$2,205	.00%
DUNCOMBE	14	\$175,294	\$5,260	.01%
HARCOURT	17	\$439,860	\$13,193	.01%
MOORLAND	10	\$153,940	\$4,618	.00%
VINCENT	16	\$630,509	\$18,914	.02%
NON-PERMIT	19	\$46,994	\$1,476	.00%
OTHER	230	\$5,442,519	\$163,273	.16%
* TOTAL COUNTY *	1,384	\$62,429,140	\$1,872,763	1.81%
WINNEBAGO COUNTY				
FOREST CITY*	136	\$3,496,433	\$104,893	.10%
BUFFALO CENTER	73	\$1,661,908	\$49,797	.05%
LAKE MILLS	115	\$2,951,876	\$88,544	.09%
THOMPSON	38	\$1,423,625	\$42,710	.04%
LELAND	13	\$77,006	\$2,310	.00%
RAKE	21	\$268,222	\$8,048	.01%
NON-PERMIT	1	\$5,200	\$157	.00%
OTHER	81	\$1,644,867	\$49,344	.05%
* TOTAL COUNTY *	480	\$11,531,157	\$345,803	.33%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1982

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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WINNESHIEK COUNTY				
DECORAH*	299	\$12,763,844	\$382,796	.37%
CALMAR	51	\$1,381,187	\$41,437	.04%
COSSIAN	56	\$995,412	\$29,666	.03%
FT. ATKINSON	30	\$895,668	\$26,870	.03%
RIDGEWAY	20	\$209,616	\$6,291	.01%
SPILLVILLE	25	\$385,037	\$11,536	.01%
NON-PERMIT	30	\$46,955	\$1,426	.00%
OTHER	171	\$2,348,939	\$70,436	.07%
* TOTAL COUNTY *	682	\$19,026,856	\$570,660	.55%
WOODBURY COUNTY				
SIoux CITY*	1,993	\$128,051,742	\$3,841,436	3.72%
MOVILLE	60	\$2,590,127	\$77,704	.08%
ANTHON	51	\$757,503	\$22,729	.02%
CORRECTIONVILLE	55	\$754,845	\$22,643	.02%
DANBURY	28	\$551,067	\$16,530	.02%
SERGEANT BLUFF	58	\$1,095,232	\$32,859	.03%
SLOAN	40	\$715,418	\$21,461	.02%
CUSHING	24	\$118,843	\$3,566	.00%
HORNICK	15	\$438,476	\$13,147	.01%
LAWTON	25	\$316,935	\$9,507	.01%
OTO	10	\$104,933	\$3,147	.00%
PIERSON	23	\$310,082	\$9,302	.01%
SALIX	15	\$154,978	\$4,650	.00%
SMITHLAND	17	\$102,166	\$3,065	.00%
BRONSON	10	\$41,814	\$1,254	.00%
NON-PERMIT	42	\$672,221	\$20,186	.02%
OTHER	69	\$1,106,649	\$33,200	.03%
* TOTAL COUNTY *	2,555	\$137,883,031	\$4,136,366	4.01%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1982

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TOWN	COUNTY	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WORTH					
MANLY		50	\$819,633	\$24,569	.02%
NORTHWOOD*		94	\$3,439,120	\$103,140	.10%
FERTILE		20	\$166,971	\$5,009	.00%
GRAFTON		24	\$633,441	\$19,004	.02%
HANLONTOWN		13	\$135,193	\$4,058	.00%
JOICE		11	\$146,569	\$4,399	.00%
KENSETT		16	\$242,130	\$7,263	.01%
NON-PERMIT		0	\$86,597	\$3,567	.00%
OTHER		64	\$770,522	\$23,119	.02%
* TOTAL COUNTY *		300	\$6,440,196	\$194,168	.19%
WRIGHT					
CLARION*		161	\$4,750,637	\$142,486	.14%
EAGLE GROVE		140	\$4,864,249	\$145,922	.14%
BELMOND		126	\$5,655,055	\$169,653	.16%
DOWS		42	\$589,886	\$17,697	.02%
GOLDFIELD		39	\$705,406	\$21,164	.02%
ROWAN		16	\$179,795	\$5,392	.01%
WOOLSTOCK		12	\$835,702	\$25,070	.02%
NON-PERMIT		3	\$11,666	\$353	.00%
OTHER		80	\$1,102,169	\$33,067	.03%
* TOTAL COUNTY *		619	\$18,694,567	\$560,804	.54%
* LATE FILERS *		7,446	\$60,584,301	\$1,816,980	1.76%
** GRAND TOTAL **		93,923	\$3,442,742,343	\$103,269,892	100.00%*

* PERCENTAGES MAY NOT EQUAL 100 % DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1962

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NON-RESIDENT

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	0	\$0
BLDG. MTL.	0	\$0
GEN. MDSE.	0	\$0
FOOD	0	\$0
MOTOR VEH.	0	\$0
APPAREL	0	\$0
HOME FURN.	0	\$0
EAT DRINK	0	\$0
SPECIALTY	0	\$0
SERVICES	0	\$0
WHOLESALE	0	\$0
MISC.	45	\$80,517
* TOTAL *	45	\$80,517

ADAIR

CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
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UTILITIES	11	\$15,921
BLDG. MTL.	19	\$43,159
GEN. MDSE.	7	\$9,649
FOOD	7	\$9,098
MOTOR VEH.	32	\$22,618
APPAREL	7	\$4,846
HOME FURN.	11	\$2,454
EAT DRINK	28	\$29,321
SPECIALTY	48	\$12,471
SERVICES	115	\$25,185
WHOLESALE	39	\$75,138
MISC.	56	\$58,953
* TOTAL *	360	\$308,813

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

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ADAMS CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES		
BLDG. MTL.	7	\$9,422
GEN. MDSE.	5	\$10,806
FOOD	6	\$7,730
MOTOR VEH.	15	\$10,464
APPAREL	5	\$839
HOME FURN.	5	\$2,297
EAT DRINK	19	\$12,337
SPECIALTY	34	\$9,845
SERVICES	65	\$10,769
WHOLESALE	23	\$31,908
MISC.	20	\$25,937
* TOTAL *	204	\$132,354

ALLAMAKEE CLASS	WAUKON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	\$17,547	15	\$65,314	21	\$82,861
BLDG. MTL.	6	\$13,664	17	\$26,408	23	\$40,072
GEN. MDSE.	6	\$23,236	6	\$6,116	12	\$29,352
FOOD	5	\$19,101	8	\$9,674	13	\$28,775
MOTOR VEH.	19	\$16,772	22	\$9,772	41	\$26,544
APPAREL	8	\$6,696	7	\$4,219	15	\$10,915
HOME FURN.			10	\$4,020	10	\$4,020
EAT DRINK	15	\$9,581	35	\$26,671	50	\$36,252
SPECIALTY	26	\$11,267	49	\$8,457	75	\$19,724
SERVICES	61	\$17,203	102	\$20,012	163	\$43,215
WHOLESALE	11	\$27,824	32	\$26,038	43	\$53,862
MISC.	20	\$9,144	43	\$35,521	63	\$44,665
* TOTAL *	183	\$172,035	346	\$248,222	529	\$420,257

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1962

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APPANOOSE CLASS	CENTERVILLE* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	\$45,337	11	\$21,723	17	\$67,060
BLDG. MTL.	11	\$30,147	8	\$8,624	19	\$38,771
GEN. MDSE.	11	\$51,524			11	\$51,524
FOOD	11	\$30,827	9	\$3,298	20	\$34,125
MOTOR VEH.	27	\$27,462	21	\$2,941	48	\$30,403
APPAREL	9	\$12,917			9	\$12,917
HOME FURN.	10	\$10,470			10	\$10,470
EAT DRINK	19	\$22,107	22	\$9,048	41	\$31,155
SPECIALTY	54	\$19,423	56	\$3,082	110	\$22,505
SERVICES	84	\$25,107	80	\$7,612	164	\$32,719
WHOLESALE	19	\$28,187	21	\$13,958	40	\$42,145
MISC.	21	\$28,628	35	\$5,617	56	\$34,245
* TOTAL *	282	\$332,136	263	\$73,903	545	\$406,039

AUDUBON CLASS	AUDUBON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	\$41,173	8	\$2,535	13	\$43,708
BLDG. MTL.	10	\$10,215	6	\$1,936	16	\$12,151
GEN. MDSE.						
FOOD	5	\$8,874	5	\$3,049	10	\$11,923
MOTOR VEH.	8	\$9,444	9	\$4,217	17	\$13,661
APPAREL	6	\$5,044			6	\$5,044
HOME FURN.	9	\$10,661			9	\$10,661
EAT DRINK	10	\$11,292	17	\$6,452	27	\$17,744
SPECIALTY	23	\$15,785	27	\$1,003	50	\$16,788
SERVICES	46	\$18,744	47	\$8,498	93	\$25,242
WHOLESALE	18	\$28,348	25	\$18,438	43	\$44,786
MISC.	25	\$24,628	30	\$8,173	55	\$30,801
* TOTAL *	165	\$180,208	174	\$52,303	339	\$232,511

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

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BENTON CLASS	BELLE PLAINE NO. OF BUS.	COMPUTED TAX	VINTON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES					24	\$20,897
BLDG. MTL.			5	\$20,963	24	\$20,511
GEN. MDSE.			6	\$12,386		
FOOD			5	\$15,226	16	\$9,435
MOTOR VEH.	10	\$15,565	16	\$16,691	27	\$12,167
APPAREL	7	\$6,420	7	\$10,814		
HOME FURN.			9	\$13,840	10	\$3,113
EAT DRINK	11	\$7,544	15	\$22,053	34	\$16,409
SPECIALTY	15	\$4,214	37	\$15,045	56	\$18,018
SERVICES	32	\$8,803	53	\$15,022	131	\$20,337
WHOLESALE	15	\$4,972	16	\$42,969	59	\$47,750
MISC.	29	\$55,834	38	\$70,413	63	\$11,239
* TOTAL *	119	\$103,352	207	\$255,426	446	\$179,876

BENTON CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	24	\$20,897
BLDG. MTL.	29	\$41,474
GEN. MDSE.	6	\$12,386
FOOD	21	\$24,663
MOTOR VEH.	53	\$44,423
APPAREL	14	\$17,234
HOME FURN.	19	\$16,953
EAT DRINK	60	\$46,006
SPECIALTY	110	\$37,277
SERVICES	216	\$44,162
WHOLESALE	90	\$95,691
MISC.	130	\$137,486
* TOTAL *	772	\$538,654

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

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BLACK HAWK CLASS	WATERLOO* NO. OF BUS.	COMPUTED TAX	CEDAR FALLS NO. OF BUS.	COMPUTED TAX	EVANS DALE NO. OF BUS.	COMPUTED TAX
UTILITIES	13	\$548,933	7	\$147,206		
BLDG. MTL.	60	\$160,293	19	\$66,124		
GEN. MDSE.	27	\$602,050	8	\$96,206		
FOOD	58	\$185,692	34	\$69,591		
MOTOR VEH.	143	\$180,441	64	\$81,230	6	\$3,295
APPAREL	57	\$111,849	42	\$75,960		
HOME FURN.	82	\$139,494	32	\$55,084		
EAT DRINK	156	\$283,543	74	\$174,303	9	\$8,540
SPECIALTY	369	\$260,586	210	\$104,769	25	\$4,246
SERVICES	543	\$419,243	223	\$160,236	23	\$9,277
WHOLESALE	176	\$428,798	59	\$75,521	8	\$1,005
MISC.	213	\$238,305	69	\$63,743	21	\$19,420
* TOTAL *	1,897	\$3,559,227	841	\$1,169,973	92	\$45,763

BLACK HAWK CLASS	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	12	\$20,098	32	\$716,237
BLDG. MTL.	13	\$33,095	92	\$259,512
GEN. MDSE.	6	\$5,483	41	\$703,739
FOOD	9	\$11,423	101	\$266,706
MOTOR VEH.	25	\$13,051	238	\$278,017
APPAREL			99	\$187,809
HOME FURN.	11	\$2,578	125	\$197,156
EAT DRINK	28	\$18,755	267	\$465,141
SPECIALTY	61	\$9,386	665	\$378,987
SERVICES	124	\$25,718	913	\$614,474
WHOLESALE	49	\$76,193	292	\$581,517
MISC.	67	\$12,454	390	\$333,922
* TOTAL *	425	\$228,234	3,255	\$5,003,217

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

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POONE CLASS	BOONE* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	\$75,544	16	\$33,512	22	\$109,056
BLDG. MTL.	16	\$28,389	12	\$4,461	28	\$42,850
GEN. MDSE.	11	\$47,857			11	\$47,857
FOOD	11	\$31,044	12	\$9,937	23	\$40,981
MOTOR VEH.	27	\$37,241	23	\$9,749	50	\$46,990
APPAREL	12	\$16,958			12	\$16,958
HOME FURN.	12	\$34,438	11	\$5,439	23	\$39,877
EAT DRINK	38	\$52,361	16	\$6,758	54	\$59,119
SPECIALTY	88	\$34,216	69	\$4,965	157	\$39,181
SERVICES	128	\$41,312	91	\$11,308	219	\$52,620
WHOLESALE	28	\$37,603	32	\$29,794	60	\$67,397
MISC.	46	\$66,038	53	\$32,826	99	\$98,864
* TOTAL *	423	\$503,001	335	\$158,749	758	\$661,750

BREMER CLASS	WAVERLY* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			20	\$33,124	20	\$33,124
BLDG. MTL.	10	\$25,162	22	\$32,582	32	\$57,744
GEN. MDSE.	9	\$38,920	9	\$8,672	18	\$47,592
FOOD			14	\$11,586	14	\$11,586
MOTOR VEH.	25	\$25,302	27	\$18,899	52	\$44,201
APPAREL	15	\$16,458	10	\$1,886	25	\$18,344
HOME FURN.	11	\$11,638	9	\$3,392	20	\$15,030
EAT DRINK	16	\$23,674	31	\$19,383	47	\$43,057
SPECIALTY	46	\$26,234	83	\$11,039	129	\$37,273
SERVICES	83	\$70,923	131	\$35,553	214	\$106,476
WHOLESALE	23	\$72,244	59	\$81,481	82	\$153,725
MISC.	37	\$84,499	71	\$15,851	108	\$100,350
* TOTAL *	275	\$395,054	486	\$273,448	761	\$668,502

RETAIL SALES TAX BY
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BUCHANAN CLASS	INDEPENDENCE* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			16	\$24,994	16	\$24,994
BLDG. MTL.	9	\$20,707	21	\$38,160	30	\$58,867
GEN. MDSE.	6	\$25,794			6	\$25,794
FOOD			12	\$9,069	12	\$9,069
MOTOR VEH.	19	\$19,839	35	\$21,522	54	\$41,361
APPAREL	9	\$8,042			9	\$8,042
HOME FURN.	5	\$5,718	13	\$5,353	18	\$11,071
EAT DRINK	27	\$32,678	36	\$20,235	63	\$52,913
SPECIALTY	40	\$22,011	59	\$4,808	99	\$26,819
SERVICES	71	\$14,752	137	\$22,057	208	\$36,809
WHOLESALE	23	\$71,991	63	\$80,000	86	\$151,991
MISC.	37	\$91,127	56	\$25,139	93	\$116,266
* TOTAL *	246	\$312,659	448	\$251,337	694	\$563,996

BUENA VISTA CLASS	STORM LAKE* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	9	\$71,902	18	\$23,512	27	\$95,414
BLDG. MTL.	9	\$14,225	21	\$76,510	30	\$90,735
GEN. MDSE.	9	\$63,767	5	\$3,811	14	\$67,578
FOOD	6	\$29,961	9	\$3,473	15	\$33,434
MOTOR VEH.	29	\$38,319	25	\$9,311	54	\$47,630
APPAREL	19	\$34,618			19	\$34,618
HOME FURN.	22	\$16,181	8	\$12,206	30	\$28,387
EAT DRINK	28	\$52,238	34	\$14,823	62	\$67,061
SPECIALTY	62	\$50,073	66	\$10,156	128	\$60,231
SERVICES	112	\$60,029	105	\$14,751	217	\$74,780
WHOLESALE	34	\$63,803	57	\$95,354	91	\$159,157
MISC.	43	\$62,394	72	\$22,836	115	\$85,232
* TOTAL *	382	\$557,510	420	\$286,747	802	\$844,257

RETAIL SALES TAX BY
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BUTLER CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	31	\$96,279
BLDG. MTL.	33	\$57,163
GEN. MDSE.	9	\$11,311
FOOD	21	\$13,776
MOTOR VEH.	51	\$25,928
APPAREL	9	\$4,175
HOME FURN.	23	\$6,834
EAT DRINK	42	\$24,243
SPECIALTY	90	\$10,573
SERVICES	207	\$40,863
WHOLESALE	59	\$79,666
MISC.	74	\$23,344
* TOTAL *	649	\$396,155

CALHOUN CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	16	\$57,232
BLDG. MTL.	23	\$30,224
GEN. MDSE.	9	\$10,319
FOOD	19	\$18,241
MOTOR VEH.	34	\$22,171
APPAREL	10	\$12,179
HOME FURN.	20	\$9,165
EAT DRINK	29	\$21,657
SPECIALTY	70	\$17,815
SERVICES	154	\$40,695
WHOLESALE	64	\$93,252
MISC.	67	\$11,974
* TOTAL *	515	\$344,924

RETAIL SALES TAX BY
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CARROLL CLASS	CARROLL* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	\$82,003	25	\$27,912	31	\$109,915
BLDG. MTL.	14	\$55,585	19	\$32,204	33	\$87,789
GEN. MDSE.	8	\$88,790	6	\$4,353	14	\$93,143
FOOD	9	\$41,244	11	\$6,122	20	\$47,366
MOTOR VEH.	27	\$46,191	31	\$19,362	58	\$65,553
APPAREL	17	\$22,524			17	\$22,524
HOME FURN.	20	\$35,843	12	\$6,354	32	\$42,197
EAT DRINK	31	\$50,402	45	\$27,165	76	\$77,567
SPECIALTY	53	\$41,744	59	\$8,633	112	\$50,377
SERVICES	119	\$54,569	115	\$31,523	234	\$86,092
WHOLESALE	49	\$105,700	65	\$92,744	114	\$198,444
MISC.	37	\$14,551	59	\$42,613	96	\$57,164
* TOTAL *	390	\$639,146	447	\$298,985	837	\$938,131

CASS CLASS	ATLANTIC* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			20	\$16,299	20	\$16,299
BLDG. MTL.	13	\$46,942	12	\$10,210	25	\$57,152
GEN. MDSE.	10	\$66,769	6	\$3,479	16	\$70,248
FOOD	11	\$36,914	9	\$7,164	20	\$44,078
MOTOR VEH.	33	\$22,771	29	\$15,327	62	\$38,098
APPAREL	21	\$24,075	5	\$2,228	26	\$26,303
HOME FURN.	14	\$11,096	12	\$2,977	26	\$14,073
EAT DRINK	18	\$30,610	31	\$17,791	49	\$48,401
SPECIALTY	52	\$30,656	56	\$8,672	108	\$39,328
SERVICES	94	\$33,735	110	\$32,487	204	\$66,222
WHOLESALE	38	\$61,914	45	\$45,508	83	\$107,422
MISC.	54	\$79,416	45	\$11,135	99	\$90,551
* TOTAL *	358	\$444,898	380	\$173,277	738	\$618,175

RETAIL SALES TAX BY
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CEDAR CLASS	TIPTON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			17	\$18,768	17	\$18,768
BLDG. MTL.	5	\$10,893	11	\$16,451	16	\$27,344
GEN. MDSE.	5	\$13,255	8	\$6,221	13	\$19,476
FOOD	5	\$12,186	10	\$6,328	15	\$20,514
MOTOR VEH.	11	\$14,187	37	\$24,416	48	\$38,603
APPAREL	8	\$11,218			8	\$11,218
HOME FURN.	6	\$8,300	13	\$4,337	19	\$12,637
EAT DRINK	11	\$8,501	34	\$32,692	45	\$41,193
SPECIALTY	33	\$9,672	85	\$11,518	118	\$21,390
SERVICES	50	\$16,433	157	\$35,646	207	\$52,079
WHOLESALE	22	\$36,912	56	\$112,539	78	\$149,451
MISC.	26	\$59,293	85	\$34,573	111	\$93,866
* TOTAL *	182	\$201,050	513	\$305,489	695	\$506,539

CERRO GORDO CLASS	MASON CITY* NO. OF BUS.	COMPUTED TAX	CLEAR LAKE NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES	9	\$194,559	6	\$33,416	12	\$6,014
BLDG. MTL.	22	\$66,102	9	\$23,250	11	\$24,377
GEN. MDSE.	12	\$301,045	9	\$14,899		
FOOD	22	\$77,166	5	\$22,829	6	\$3,727
MOTOR VEH.	63	\$87,801	24	\$32,801	15	\$7,310
APPAREL	38	\$76,671	13	\$13,927		
HOME FURN.	36	\$62,772	12	\$7,968		
EAT DRINK	81	\$132,281	26	\$60,669	23	\$29,668
SPECIALTY	196	\$137,791	56	\$28,996	49	\$5,821
SERVICES	282	\$212,368	84	\$46,740	75	\$13,460
WHOLESALE	85	\$216,404	28	\$25,522	50	\$33,255
MISC.	93	\$60,308	27	\$29,836	47	\$18,599
* TOTAL *	939	\$1,625,268	299	\$340,853	290	\$142,431

RETAIL SALES TAX BY
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CERRO GORDO CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	27	\$233,989
BLDG. MTL.	42	\$113,729
GEN. MDSE.	21	\$315,944
FOOD	35	\$103,722
MOTOR VEH.	102	\$127,912
APPAREL	51	\$90,598
HOME FURN.	48	\$70,740
EAT DRINK	130	\$222,818
SPECIALTY	301	\$172,608
SERVICES	441	\$272,568
WHOLESALE	163	\$275,181
MISC.	167	\$108,743
* TOTAL *	1,528	\$2,108,552

CHEROKEE CLASS	CHEROKEE* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	7	\$70,338	17	\$13,982	24	\$84,320
BLDG. MTL.	8	\$12,517	6	\$29,669	14	\$42,206
GEN. MDSE.	5	\$36,974			5	\$36,974
FOOD	10	\$28,205			10	\$28,205
MOTOR VEH.	23	\$33,119	20	\$8,079	43	\$41,198
APPAREL	14	\$22,919			14	\$22,919
HOME FURN.	10	\$13,826	8	\$1,930	18	\$15,756
EAT DRINK	22	\$28,539	14	\$5,893	36	\$34,432
SPECIALTY	50	\$25,818	52	\$7,458	102	\$33,276
SERVICES	100	\$24,436	101	\$21,252	201	\$45,688
WHOLESALE	21	\$30,302	43	\$20,381	64	\$50,683
MISC.	36	\$46,348	62	\$24,892	98	\$73,240
* TOTAL *	306	\$375,341	323	\$133,556	629	\$508,897

RETAIL SALES TAX BY
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CHICKASAW CLASS	NEW HAMPTON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			14	\$18,489	14	\$18,489
BLDG. MTL.	5	\$19,286	14	\$11,840	19	\$31,126
GEN. MDSE.	6	\$16,062			6	\$16,062
FOOD			10	\$5,486	10	\$5,486
MOTOR VEH.	26	\$29,791	25	\$16,689	51	\$46,480
APPAREL	9	\$5,086			9	\$5,086
HOME FURN.	7	\$6,610	6	\$2,196	13	\$8,806
EAT DRINK	13	\$14,763	28	\$18,030	41	\$32,793
SPECIALTY	31	\$13,869	54	\$11,595	85	\$25,464
SERVICES	48	\$21,970	89	\$16,158	137	\$38,128
WHOLESALE	16	\$53,144	41	\$52,277	57	\$105,421
MISC.	24	\$45,827	55	\$25,490	79	\$71,317
* TOTAL *	185	\$226,408	336	\$178,250	521	\$404,658

CLARKE CLASS	OSCEOLA* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES					5	\$7,476
BLDG. MTL.	5	\$7,476			5	\$7,476
GEN. MDSE.					8	\$19,543
FOOD	8	\$19,543			8	\$19,543
MOTOR VEH.	21	\$12,246	8	\$1,050	29	\$13,296
APPAREL	6	\$5,458			6	\$5,458
HOME FURN.	12	\$3,622			12	\$3,622
EAT DRINK	14	\$15,691			14	\$15,691
SPECIALTY	38	\$8,932	19	\$1,879	57	\$10,811
SERVICES	65	\$18,653	27	\$6,662	92	\$25,315
WHOLESALE	19	\$34,408	15	\$4,867	34	\$39,275
MISC.	25	\$77,681	22	\$16,247	47	\$93,928
* TOTAL *	213	\$203,710	91	\$30,705	304	\$234,415

RETAIL SALES TAX BY
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CLAY CLASS	SPENCER* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	7	\$59,559	18	\$5,147	25	\$64,706
BLDG. MTL.	21	\$56,737	12	\$9,738	33	\$66,475
GEN. MDSE.	11	\$112,146			11	\$112,146
FOOD	10	\$44,032	6	\$1,924	16	\$45,956
MOTOR VEH.	28	\$72,931	17	\$6,255	45	\$79,186
APPAREL	32	\$49,925			32	\$49,925
HOME FURN.	28	\$31,939	5	\$3,010	33	\$34,949
EAT DRINK	40	\$73,601	15	\$5,962	55	\$79,563
SPECIALTY	92	\$71,401	36	\$2,550	128	\$73,951
SERVICES	145	\$78,226	66	\$5,791	211	\$84,017
WHOLESALE	46	\$90,802	37	\$69,046	83	\$159,850
MISC.	49	\$24,669	41	\$25,164	90	\$49,833
* TOTAL *	509	\$765,968	253	\$134,589	762	\$900,557

CLAYTON CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	32	\$52,059
BLDG. MTL.	37	\$77,670
GEN. MDSE.	14	\$11,779
FOOD	25	\$27,000
MOTOR VEH.	58	\$31,197
APPAREL	8	\$9,402
HOME FURN.	18	\$14,202
EAT DRINK	65	\$45,112
SPECIALTY	111	\$27,075
SERVICES	212	\$45,632
WHOLESALE	98	\$161,879
MISC.	84	\$19,485
* TOTAL *	762	\$522,492

RETAIL SALES TAX BY
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CLINTON CLASS	CLINTON* NO. OF BUS.	COMPUTED TAX	DE WITT NO. OF BUS.	COMPUTED TAX	CAMANCHE NO. OF BUS.	COMPUTED TAX
UTILITIES	14	\$160,658	5	\$50,330		
BLDG. MTL.	22	\$63,660				
GEN. MDSE.	14	\$204,385				
FOOD	25	\$86,671				
MOTOR VEH.	58	\$114,765	14	\$6,876	7	\$1,408
APPAREL	22	\$24,096				
HOME FURN.	34	\$55,790	10	\$6,747		
EAT DRINK	77	\$151,069	17	\$17,413	11	\$4,924
SPECIALTY	253	\$151,368	23	\$13,233	15	\$1,135
SERVICES	272	\$120,773	61	\$10,794	36	\$6,466
WHOLESALE	48	\$62,877	29	\$39,669		
MISC.	88	\$70,837	31	\$60,495	20	\$19,136
* TOTAL *	847	\$1,268,949	190	\$207,759	84	\$33,069

CLINTON CLASS	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	22	\$16,755	41	\$227,743
BLDG. MTL.	15	\$14,984	37	\$78,644
GEN. MDSE.			14	\$204,385
FOOD	11	\$3,776	36	\$90,447
MOTOR VEH.	25	\$12,482	104	\$135,553
APPAREL			22	\$24,096
HOME FURN.	6	\$3,553	50	\$68,090
EAT DRINK	40	\$16,203	165	\$189,609
SPECIALTY	67	\$5,229	258	\$170,965
SERVICES	135	\$39,526	504	\$177,559
WHOLESALE	47	\$41,362	124	\$144,108
MISC.	56	\$9,711	195	\$160,179
* TOTAL *	424	\$163,581	1,550	\$1,671,358

RETAIL SALES TAX BY
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CRAWFORD CLASS	DENISON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	\$50,338	18	\$28,534	23	\$78,872
BLDG. MTL.	12	\$24,418	13	\$13,133	25	\$37,551
GEN. MDSE.	7	\$47,711			7	\$47,711
FOOD	8	\$29,285	13	\$6,629	21	\$35,914
MOTOR VEH.	21	\$21,147	27	\$10,925	48	\$32,072
APPAREL	13	\$17,034			13	\$17,034
HOME FURN.	15	\$9,017	9	\$242	24	\$9,259
EAT DRINK	30	\$38,127	30	\$16,047	60	\$54,174
SPECIALTY	42	\$25,116	48	\$5,160	90	\$30,276
SERVICES	72	\$34,487	125	\$24,763	197	\$59,250
WHOLESALE	25	\$42,151	49	\$42,575	74	\$84,726
MISC.	34	\$16,913	47	\$14,141	81	\$31,054
* TOTAL *	284	\$355,744	379	\$162,149	663	\$517,893

DALLAS CLASS	PERRY NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			28	\$66,041	28	\$66,041
BLDG. MTL.	9	\$21,758	27	\$30,714	36	\$52,472
GEN. MDSE.	9	\$45,741	13	\$17,868	22	\$63,609
FOOD			14	\$13,037	14	\$13,037
MOTOR VEH.	21	\$23,109	52	\$26,935	73	\$50,044
APPAREL	12	\$15,045	9	\$2,092	21	\$17,137
HOME FURN.	10	\$6,091	17	\$5,213	27	\$11,304
EAT DRINK	16	\$23,695	45	\$21,779	61	\$45,474
SPECIALTY	40	\$16,930	115	\$31,542	155	\$48,472
SERVICES	94	\$33,430	215	\$73,144	309	\$106,574
WHOLESALE	25	\$39,644	75	\$102,696	100	\$142,342
MISC.	39	\$83,677	83	\$49,525	122	\$133,202
* TOTAL *	275	\$309,120	693	\$460,588	968	\$769,708

RETAIL SALES TAX BY
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DAVIS CLASS	BLOOMFIELD* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			11	\$3,932	11	\$3,932
BLDG. MTL.					5	\$9,163
GEN. MDSE.	5	\$9,163				
FOOD			12	\$1,951	26	\$15,504
MOTOR VEH.	14	\$13,553			6	\$6,424
APPAREL	6	\$6,424				
HOME FURN.			9	\$2,496	18	\$12,409
EAT DRINK	9	\$9,513			66	\$16,033
SPECIALTY	27	\$10,990	39	\$5,043	98	\$21,147
SERVICES	60	\$17,230	38	\$3,917	32	\$36,216
WHOLESALE	6	\$15,013	26	\$2,205	73	\$69,066
MISC.	36	\$62,774	37	\$6,294	335	\$169,896
* TOTAL *	163	\$144,660	172	\$45,236		

DECATUR CLASS	LAMONI NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			10	\$17,575	10	\$17,575
BLDG. MTL.			10	\$8,236	10	\$8,236
GEN. MDSE.			7	\$9,056	7	\$9,056
FOOD			5	\$7,757	5	\$7,757
MOTOR VEH.	6	\$5,547	23	\$5,117	29	\$10,664
APPAREL			5	\$2,680	5	\$2,680
HOME FURN.			6	\$6,993	6	\$6,993
EAT DRINK	8	\$7,048	16	\$7,940	24	\$14,988
SPECIALTY	19	\$3,136	45	\$6,413	64	\$9,549
SERVICES	21	\$3,595	66	\$10,459	87	\$14,054
WHOLESALE	8	\$10,110	31	\$15,955	39	\$26,065
MISC.	21	\$26,489	21	\$3,702	42	\$30,191
* TOTAL *	83	\$55,925	245	\$101,863	328	\$157,808

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DELAWARE CLASS	MANCHESTER* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			14	\$5,081	14	\$5,081
BLDG. MTL.	8	\$58,203	14	\$28,353	22	\$86,556
GEN. MDSE.	7	\$33,900			7	\$33,900
FOOD			11	\$5,937	11	\$5,937
MOTOR VEH.	18	\$32,491	16	\$6,144	34	\$38,635
APPAREL	8	\$10,483			8	\$10,483
HOME FURN.			8	\$3,650	8	\$3,650
EAT DRINK	16	\$17,675	28	\$13,663	44	\$31,338
SPECIALTY	36	\$17,686	39	\$6,528	75	\$24,214
SERVICES	71	\$16,549	88	\$17,350	159	\$33,905
WHOLESALE	24	\$39,116	51	\$62,126	75	\$101,242
MISC.	31	\$93,973	58	\$15,605	82	\$108,767
* TOTAL *	219	\$320,076	320	\$165,632	539	\$485,708

DES MOINES CLASS	BURLINGTON* NO. OF BUS.	COMPUTED TAX	WEST BURLINGTON NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES	10	\$190,078				
BLDG. MTL.	16	\$36,109			9	\$10,458
GEN. MDSE.	10	\$172,328	5	\$63,314		
FOOD	39	\$77,724			8	\$7,594
MOTOR VEH.	45	\$71,986	8	\$17,810	31	\$18,117
APPAREL	28	\$47,905	23	\$46,320		
HOME FURN.	45	\$56,906	5	\$9,212	8	\$6,172
EAT DRINK	76	\$121,888	12	\$7,958	14	\$14,369
SPECIALTY	134	\$80,215	32	\$36,642	53	\$8,650
SERVICES	209	\$129,513	42	\$20,691	76	\$18,819
WHOLESALE	57	\$132,492	11	\$29,949	26	\$61,738
MISC.	77	\$66,431	16	\$48,632	66	\$21,173
* TOTAL *	746	\$1,165,575	156	\$300,727	291	\$167,070

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
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DES MOINES CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	10	\$190,076
BLDG. MTL.	25	\$46,567
GEN. MDSE.	15	\$255,642
FOOD	47	\$85,318
MOTOR VEH.	84	\$107,913
APPAREL	51	\$94,225
HOME FURN.	58	\$72,289
EAT DRINK	102	\$144,215
SPECIALTY	219	\$125,487
SERVICES	327	\$169,223
WHOLESALE	94	\$224,179
MISC.	161	\$136,236
* TOTAL *	1,193	\$1,651,372

DICKINSON CLASS	SPRIT LAKE* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	\$59,784	22	\$30,414	28	\$90,198
BLDG. MTL.			13	\$15,207	13	\$15,207
GEN. MDSE.			7	\$26,003	7	\$26,003
FOOD	6	\$21,089	7	\$10,276	13	\$31,365
MOTOR VEH.	14	\$19,982	28	\$38,556	42	\$58,538
APPAREL	7	\$26,169	10	\$13,899	17	\$40,068
HOME FURN.	12	\$12,412	14	\$5,388	26	\$17,800
EAT DRINK	18	\$26,414	68	\$103,377	86	\$129,791
SPECIALTY	39	\$62,307	80	\$33,826	119	\$96,133
SERVICES	64	\$38,634	156	\$113,431	220	\$152,065
WHOLESALE	11	\$7,183	33	\$36,612	44	\$43,795
MISC.	26	\$40,311	61	\$11,168	87	\$51,479
* TOTAL *	203	\$314,265	499	\$438,157	702	\$752,442

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
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DUBUQUE CLASS	DUBUQUE* NO. OF BUS.	COMPUTED TAX	DYERSVILLE NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES	18	\$308,254			17	\$16,377
BLDG. MTL.	51	\$148,735			15	\$58,145
GEN. MDSE.	16	\$466,166	5	\$21,767		
FOOD	50	\$138,895	6	\$6,039	13	\$9,092
MOTOR VEH.	93	\$114,984	14	\$11,126	30	\$34,651
APPAREL	64	\$115,886	8	\$7,299		
HOME FURN.	73	\$118,395	8	\$14,161	7	\$5,834
EAT DRINK	155	\$249,631	14	\$12,910	56	\$46,632
SPECIALTY	320	\$204,538	30	\$12,409	57	\$13,680
SERVICES	432	\$333,912	47	\$25,699	148	\$39,585
WHOLESALE	117	\$202,155	14	\$83,828	74	\$90,825
MISC.	127	\$112,854	15	\$49,455	96	\$42,493
* TOTAL *	1,516	\$2,514,405	161	\$244,693	515	\$357,318

DUBUQUE CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	35	\$324,631
BLDG. MTL.	66	\$206,880
GEN. MDSE.	21	\$487,933
FOOD	69	\$154,026
MOTOR VEH.	137	\$160,761
APPAREL	72	\$123,185
HOME FURN.	68	\$136,390
EAT DRINK	227	\$309,173
SPECIALTY	407	\$230,627
SERVICES	627	\$399,197
WHOLESALE	205	\$376,811
MISC.	238	\$204,802
* TOTAL *	2,192	\$3,116,416

RETAIL SALES TAX BY
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EMMET CLASS	ESTHERVILLE* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	\$54,411	10	\$17,699	16	\$72,110
BLDG. MTL.	8	\$21,129	11	\$15,227	19	\$36,356
GEN. MDSE.	9	\$40,625			9	\$40,625
FOOD	5	\$22,956			5	\$22,956
MOTOR VEH.	16	\$21,288	15	\$2,311	31	\$23,599
APPAREL	8	\$16,417			8	\$16,417
HOME FURN.	9	\$12,430			9	\$12,430
EAT DRINK	19	\$26,671	14	\$9,652	33	\$36,323
SPECIALTY	42	\$17,611	31	\$7,509	73	\$25,120
SERVICES	62	\$19,509	62	\$5,803	124	\$25,312
WHOLESALE	23	\$52,322	21	\$12,667	44	\$64,989
MISC.	30	\$9,011	35	\$10,726	65	\$19,737
* TOTAL *	257	\$314,840	199	\$82,656	456	\$397,496

FAYETTE CLASS	OELWEIN NO. OF BUS.	COMPUTED TAX	WEST UNION* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES	5	\$47,888	5	\$28,881	28	\$22,710
BLDG. MTL.	12	\$15,649	5	\$11,171	15	\$26,820
GEN. MDSE.	8	\$35,885			7	\$30,004
FOOD	8	\$18,709			18	\$10,404
MOTOR VEH.	19	\$21,612	14	\$12,509	33	\$17,379
APPAREL	20	\$17,169				
HOME FURN.	15	\$8,662			9	\$352
EAT DRINK	21	\$20,340	13	\$9,253	30	\$20,406
SPECIALTY	50	\$25,817	24	\$9,709	40	\$3,147
SERVICES	84	\$43,190	36	\$13,214	123	\$21,049
WHOLESALE	27	\$46,212	10	\$28,496	50	\$105,665
MISC.	25	\$8,538	26	\$37,249	56	\$28,149
* TOTAL *	294	\$315,671	133	\$150,482	421	\$283,798

RETAIL SALES TAX BY
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FAYETTE CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	38	\$99,479
BLDG. MTL.	32	\$51,353
GEN. MDSE.	15	\$65,889
FOOD	26	\$29,113
MOTOR VEH.	66	\$51,500
APPAREL	20	\$17,169
HOME FURN.	24	\$9,014
EAT DRINK	70	\$55,999
SPECIALTY	114	\$38,673
SERVICES	243	\$77,453
WHOLESALE	93	\$180,373
MISC.	107	\$73,936
* TOTAL *	848	\$749,951

FLOYD CLASS	CHARLES CITY* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	\$68,950	13	\$14,289	19	\$83,239
BLDG. MTL.	10	\$21,868	12	\$14,330	22	\$36,198
GEN. MDSE.	10	\$64,163	5	\$3,614	15	\$67,777
FOOD	8	\$31,078	11	\$2,416	19	\$33,494
MOTOR VEH.	21	\$22,420	18	\$7,222	39	\$29,642
APPAREL	16	\$15,888			16	\$15,888
HOME FURN.	15	\$12,528	9	\$1,121	24	\$13,649
EAT DRINK	21	\$35,452	17	\$7,823	38	\$43,275
SPECIALTY	52	\$33,102	56	\$3,400	108	\$36,502
SERVICES	97	\$33,384	100	\$13,822	197	\$47,206
WHOLESALE	29	\$53,351	40	\$59,681	69	\$113,032
MISC.	43	\$19,136	51	\$15,949	94	\$35,085
* TOTAL *	328	\$411,320	332	\$143,667	660	\$554,987

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
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FRANKLIN CLASS	HAMPTON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	\$62,112	13	\$14,756	19	\$76,868
BLDG. MTL.	7	\$32,390	13	\$8,787	20	\$41,177
GEN. MDSE.						
FOOD			9	\$1,215	9	\$1,215
MOTOR VEH.	16	\$25,978	17	\$6,090	33	\$32,068
APPAREL	9	\$9,556			9	\$9,556
HOME FURN.	14	\$5,416	9	\$1,609	23	\$7,025
EAT DRINK	19	\$23,359	13	\$4,709	32	\$28,068
SPECIALTY	37	\$13,092	37	\$5,904	74	\$18,996
SERVICES	60	\$20,757	57	\$6,400	117	\$29,157
WHOLESALE	27	\$56,388	47	\$159,156	74	\$215,544
MISC.	39	\$33,907	35	\$16,861	74	\$52,768
* TOTAL *	234	\$282,955	250	\$229,487	484	\$512,442

FREMONT CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	18	\$20,128
BLDG. MTL.	16	\$11,804
GEN. MDSE.	10	\$31,606
FOOD	7	\$20,706
MOTOR VEH.	23	\$16,829
APPAREL	6	\$6,947
HOME FURN.	8	\$4,554
EAT DRINK	29	\$21,648
SPECIALTY	44	\$7,279
SERVICES	104	\$24,235
WHOLESALE	33	\$28,089
MISC.	35	\$9,613
* TOTAL *	333	\$203,438

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
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GREENE CLASS	JEFFERSON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			12	\$6,732	12	\$6,732
BLDG. MTL.	11	\$24,286	10	\$3,535	21	\$27,821
GEN. MDSE.	6	\$21,181	5	\$2,449	11	\$23,630
FOOD			7	\$3,741	7	\$3,741
MOTOR VEH.	11	\$12,335	23	\$4,637	34	\$16,972
APPAREL	10	\$9,377			10	\$9,377
HOME FURN.	10	\$5,170			10	\$5,170
EAT DRINK	12	\$15,813	11	\$5,920	23	\$21,733
SPECIALTY	39	\$15,254	31	\$1,112	70	\$16,366
SERVICES	67	\$26,663	68	\$12,513	135	\$39,176
WHOLESALE	19	\$35,228	28	\$59,621	47	\$94,849
MISC.	35	\$88,601	38	\$5,221	73	\$93,822
* TOTAL *	220	\$253,908	233	\$105,481	453	\$359,389

GRUNDY CLASS	GRUNDY CENTER* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	\$32,396	14	\$19,629	19	\$52,025
BLDG. MTL.	5	\$3,448	9	\$9,730	14	\$13,178
GEN. MDSE.			7	\$4,265	7	\$4,265
FOOD			8	\$8,172	8	\$8,172
MOTOR VEH.	17	\$15,812	22	\$8,437	39	\$24,249
APPAREL	5	\$4,733			5	\$4,733
HOME FURN.			16	\$3,075	16	\$3,075
EAT DRINK	10	\$5,346	27	\$19,210	37	\$24,556
SPECIALTY	22	\$8,320	42	\$5,566	64	\$13,886
SERVICES	33	\$6,768	90	\$17,737	123	\$24,505
WHOLESALE	13	\$60,183	51	\$75,990	64	\$136,173
MISC.	22	\$34,382	47	\$17,843	69	\$52,225
* TOTAL *	132	\$171,388	333	\$189,654	465	\$361,042

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
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GLTHRIE CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	24	\$77,203
BLDG. MTL.	15	\$24,630
GEN. MDSE.	8	\$7,081
FOOD	11	\$13,692
MOTOR VEH.	31	\$13,144
APPAREL	8	\$4,503
HOME FURN.	8	\$7,224
EAT DRINK	34	\$28,176
SPECIALTY	64	\$11,828
SERVICES	141	\$18,143
WHOLESALE	51	\$61,017
MISC.	55	\$12,826
* TOTAL *	450	\$279,609

HAMILTON CLASS	WEBSTER CITY* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	\$47,958	21	\$27,259	26	\$75,217
BLDG. MTL.	12	\$26,687	15	\$16,512	27	\$43,199
GEN. MDSE.	9	\$36,371			9	\$36,371
FOOD	9	\$25,792	5	\$4,235	15	\$30,027
MOTOR VEH.	21	\$16,366	26	\$12,695	47	\$29,061
APPAREL	7	\$14,825			7	\$14,825
HOME FURN.	7	\$10,097	8	\$1,192	15	\$11,289
EAT DRINK	26	\$29,343	22	\$25,335	48	\$54,678
SPECIALTY	59	\$30,969	48	\$8,426	107	\$39,395
SERVICES	69	\$35,211	96	\$22,642	165	\$57,853
WHOLESALE	26	\$31,929	50	\$100,612	76	\$132,541
MISC.	43	\$14,158	43	\$11,492	86	\$25,650
* TOTAL *	313	\$319,706	335	\$230,400	648	\$550,106

RETAIL SALES TAX BY
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HANCOCK CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	20	\$67,931
BLDG. MTL.	23	\$35,670
GEN. MDSE.	11	\$9,230
FOOD	15	\$12,366
MOTOR VEH.	23	\$12,866
APPAREL	8	\$13,878
HOME FURN.	14	\$11,963
EAT DRINK	28	\$23,253
SPECIALTY	60	\$23,205
SERVICES	152	\$41,029
WHOLESALE	60	\$173,153
MISC.	70	\$15,320
* TOTAL *	484	\$439,864

HARDIN CLASS	IOWA FALLS NO. OF BUS.	COMPUTED TAX	ELDORA* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES	7	\$79,279			19	\$21,286
BLDG. MTL.	7	\$20,768	5	\$6,842	22	\$63,594
GEN. MDSE.	8	\$47,836				
FOOD	6	\$22,235			13	\$10,649
MOTOR VEH.	14	\$19,661	11	\$8,609	31	\$22,553
APPAREL	13	\$16,451				
HOME FURN.	9	\$9,416			15	\$6,032
EAT DRINK	19	\$24,867	6	\$6,326	24	\$14,550
SPECIALTY	45	\$25,926	27	\$8,267	63	\$7,320
SERVICES	91	\$31,445	46	\$7,928	106	\$17,833
WHOLESALE	16	\$40,182	12	\$20,521	56	\$158,111
MISC.	29	\$15,720	40	\$50,627	73	\$22,088
* TOTAL *	269	\$353,786	147	\$109,120	422	\$346,216

RETAIL SALES TAX BY
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HARDIN CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	26	\$100,565
BLDG. MTL.	34	\$91,204
GEN. MDSE.	6	\$47,836
FOOD	19	\$33,084
MOTOR VEH.	61	\$50,823
APPAREL	13	\$16,451
HOME FURN.	24	\$17,448
EAT DRINK	49	\$45,743
SPECIALTY	135	\$41,513
SERVICES	243	\$57,206
WHOLESALE	84	\$218,814
MISC.	142	\$88,435
* TOTAL *	838	\$809,122

HARRISON CLASS	MISSOURI VALLEY NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			14	\$39,171	14	\$39,171
BLDG. MTL.	5	\$8,129	12	\$18,704	17	\$26,833
GEN. MDSE.	6	\$12,981	6	\$3,699	12	\$16,680
FOOD			13	\$13,816	13	\$13,816
MOTOR VEH.	15	\$11,060	31	\$14,014	46	\$25,074
APPAREL			5	\$4,027	5	\$4,027
HOME FURN.			10	\$8,409	10	\$8,409
EAT DRINK	17	\$24,103	29	\$15,161	46	\$39,264
SPECIALTY	22	\$6,790	62	\$8,834	84	\$13,654
SERVICES	40	\$10,251	113	\$20,061	153	\$30,312
WHOLESALE	13	\$26,492	49	\$38,422	62	\$64,914
MISC.	22	\$51,210	45	\$18,467	67	\$69,677
* TOTAL *	140	\$151,016	389	\$200,815	529	\$351,831

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
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HENRY CLASS	MT PLEASANT* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	\$87,324	15	\$24,875	21	\$109,199
BLDG. MTL.	11	\$29,335	14	\$35,240	25	\$64,575
GEN. MDSE.	9	\$45,098			9	\$45,098
FOOD	5	\$24,390	10	\$6,016	15	\$30,406
MOTOR VEH.	21	\$19,714	29	\$18,433	50	\$38,147
APPAREL	13	\$12,007			13	\$12,007
HOME FURN.	7	\$8,257	7	\$9,747	14	\$18,004
EAT DRINK	16	\$29,315	16	\$8,644	32	\$37,959
SPECIALTY	43	\$26,262	53	\$4,652	96	\$30,913
SERVICES	68	\$18,657	100	\$22,522	168	\$41,179
WHOLESALE	21	\$61,686	45	\$48,838	66	\$110,524
MISC.	31	\$33,929	65	\$32,721	96	\$66,650
* TOTAL *	251	\$395,974	354	\$208,667	605	\$604,641

HOWARD CLASS	CRESCO* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	\$63,551	9	\$3,297	14	\$66,848
BLDG. MTL.	9	\$25,290	10	\$9,316	19	\$44,606
GEN. MDSE.	6	\$12,540			6	\$12,540
FOOD			10	\$2,388	10	\$2,388
MOTOR VEH.	17	\$11,148	11	\$5,214	28	\$16,362
APPAREL	8	\$7,165			8	\$7,165
HOME FURN.						
EAT DRINK	13	\$7,671	24	\$13,344	37	\$21,015
SPECIALTY	18	\$6,864	32	\$4,959	50	\$11,823
SERVICES	58	\$14,692	61	\$8,127	119	\$22,819
WHOLESALE	19	\$51,343	33	\$29,711	52	\$81,054
MISC.	34	\$28,446	42	\$7,640	76	\$36,086
* TOTAL *	187	\$236,910	232	\$83,996	419	\$320,906

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HUMBOLDT CLASS	HUMBOLDT NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	\$60,144	15	\$9,531	20	\$69,675
BLDG. MTL.	10	\$19,498	11	\$7,122	21	\$26,620
GEN. MDSE.						
FOOD	5	\$21,675	7	\$2,172	12	\$23,847
MOTOR VEH.	18	\$22,975	17	\$12,214	35	\$35,189
APPAREL	11	\$12,037			11	\$12,037
HOME FURN.	8	\$6,342			8	\$6,342
EAT DRINK	15	\$17,556	22	\$10,649	37	\$28,205
SPECIALTY	30	\$13,863	27	\$3,060	57	\$16,923
SERVICES	49	\$22,399	62	\$10,011	111	\$32,410
WHOLESALE	30	\$61,651	29	\$15,750	59	\$77,401
MISC.	34	\$48,073	37	\$12,592	71	\$60,665
* TOTAL *	215	\$326,418	227	\$81,101	442	\$407,519

IDA CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	17	\$50,209
BLDG. MTL.	13	\$30,965
GEN. MDSE.	6	\$20,416
FOOD	10	\$14,368
MOTOR VEH.	26	\$19,070
APPAREL	8	\$5,455
HOME FURN.	10	\$3,866
EAT DRINK	19	\$15,903
SPECIALTY	48	\$9,701
SERVICES	98	\$22,497
WHOLESALE	50	\$75,722
MISC.	42	\$22,623
* TOTAL *	347	\$290,600

RETAIL SALES TAX BY
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IOWA CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	14	\$64,946
BLDG. MTL.	16	\$33,004
GEN. MDSE.	8	\$10,401
FOOD	18	\$31,026
MOTOR VEH.	54	\$38,470
APPAREL	13	\$5,434
HOME FURN.	14	\$24,040
EAT DRINK	42	\$134,925
SPECIALTY	43	\$46,284
SERVICES	166	\$95,805
WHOLESALE	56	\$66,649
MISC.	76	\$66,198
* TOTAL *	570	\$616,182

JACKSON CLASS	MAQUOKETA* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	7	\$53,153	21	\$22,026	28	\$75,186
BLDG. MTL.	6	\$24,143	12	\$35,567	20	\$59,710
GEN. MDSE.	6	\$37,643	5	\$4,303	11	\$41,946
FOOD	7	\$23,724	17	\$6,159	24	\$29,883
MOTOR VEH.	28	\$28,164	25	\$12,525	53	\$40,689
APPAREL	15	\$12,209	6	\$2,760	21	\$14,969
HOME FURN.	8	\$10,104	10	\$1,924	18	\$12,028
EAT DRINK	24	\$23,848	41	\$26,102	65	\$49,950
SPECIALTY	38	\$23,441	74	\$21,952	112	\$45,393
SERVICES	92	\$23,422	152	\$26,426	244	\$49,848
WHOLESALE	13	\$14,451	48	\$78,556	61	\$93,009
MISC.	30	\$19,500	53	\$8,366	83	\$27,866
* TOTAL *	276	\$293,807	464	\$246,672	740	\$540,479

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JASPER CLASS	NEWTON* NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	OTHER COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	7	\$92,305	24	\$92,510	31	\$184,815
BLDG. MTL.	14	\$39,057	23	\$44,565	37	\$83,622
GEN. MDSE.	13	\$77,973	5	\$6,033	18	\$84,006
FOOD	9	\$59,804	15	\$10,289	24	\$70,093
MOTOR VEH.	39	\$49,641	47	\$30,136	86	\$79,777
APPAREL	20	\$24,940			20	\$24,940
HOME FURN.	26	\$36,461	15	\$2,999	41	\$39,460
EAT DRINK	34	\$62,349	27	\$16,250	61	\$78,599
SPECIALTY	105	\$47,813	93	\$11,860	198	\$59,673
SERVICES	152	\$96,721	183	\$40,966	335	\$139,689
WHOLESALE	34	\$44,101	72	\$115,891	106	\$159,992
MISC.	50	\$30,817	77	\$47,126	127	\$77,943
* TOTAL *	503	\$663,982	581	\$418,627	1,084	\$1,082,609

JEFFERSON CLASS	FAIRFIELD* NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	OTHER COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	\$68,514	7	\$2,712	13	\$71,226
BLDG. MTL.	12	\$33,836	7	\$10,223	19	\$44,059
GEN. MDSE.	7	\$43,986			7	\$43,986
FOOD	14	\$32,666			14	\$32,666
MOTOR VEH.	23	\$25,535	16	\$9,580	39	\$35,115
APPAREL	14	\$21,218			14	\$21,218
HOME FURN.	16	\$12,699	5	\$327	21	\$13,026
EAT DRINK	26	\$33,078			26	\$33,078
SPECIALTY	74	\$29,171	19	\$4,542	93	\$33,713
SERVICES	87	\$28,529	71	\$8,707	158	\$37,236
WHOLESALE	28	\$34,814	22	\$15,333	50	\$50,147
MISC.	41	\$38,793	32	\$6,104	73	\$44,897
* TOTAL *	348	\$402,839	179	\$57,526	527	\$460,367

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
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JOHNSON CLASS	IOWA CITY*		CORALVILLE		OTHER	
	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	13	\$305,766			12	\$7,588
BLDG. MTL.	26	\$73,066	5	\$67,650	18	\$36,942
GEN. MDSE.	16	\$292,646				
FOOD	31	\$145,979			11	\$7,252
MOTOR VEH.	56	\$93,674	22	\$24,995	25	\$13,516
APPAREL	64	\$115,027				
HOME FURN.	58	\$74,184	11	\$28,011	15	\$9,761
EAT DRINK	102	\$282,303	32	\$116,880	32	\$72,339
SPECIALTY	241	\$291,260	33	\$27,123	89	\$18,560
SERVICES	287	\$241,190	70	\$60,937	150	\$48,371
WHOLESALE	61	\$144,784	16	\$43,572	57	\$64,929
MISC.	127	\$151,490	37	\$112,310	89	\$22,747
* TOTAL *	1,062	\$2,211,369	226	\$481,478	504	\$302,005

JOHNSON CLASS	COUNTY TOTAL	
	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	\$313,354
BLDG. MTL.	49	\$177,658
GEN. MDSE.	16	\$292,646
FOOD	42	\$153,231
MOTOR VEH.	103	\$132,185
APPAREL	64	\$115,027
HOME FURN.	84	\$111,956
EAT DRINK	166	\$471,522
SPECIALTY	363	\$336,943
SERVICES	513	\$250,496
WHOLESALE	134	\$253,285
MISC.	253	\$286,547
* TOTAL *	1,612	\$2,994,852

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
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JONES CLASS	ANAMOSA* NO. OF BUS.	COMPUTED TAX	MONTICELLO NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES	5	\$102,788			10	\$8,055
BLDG. MTL.	6	\$12,523	6	\$13,795	13	\$13,109
GEN. MDSE.			6	\$14,045		
FOOD	5	\$11,869	8	\$11,542	10	\$2,454
MOTOR VEH.	19	\$10,815	19	\$19,479	27	\$18,921
APPAREL	5	\$3,333	5	\$1,998		
HOME FURN.			11	\$1,009	9	\$375
EAT DRINK	12	\$10,751	10	\$11,037	25	\$14,960
SPECIALTY	27	\$6,749	40	\$17,540	52	\$4,762
SERVICES	45	\$11,413	45	\$10,901	112	\$14,729
WHOLESALE	12	\$10,282	20	\$54,870	45	\$55,573
MISC.	26	\$17,593	28	\$66,175	51	\$21,479
* TOTAL *	162	\$197,094	204	\$229,251	300	\$134,927

JONES CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	21	\$109,621
BLDG. MTL.	25	\$39,427
GEN. MDSE.	6	\$14,045
FOOD	23	\$25,905
MOTOR VEH.	65	\$49,215
APPAREL	10	\$5,331
HOME FURN.	20	\$6,394
EAT DRINK	47	\$36,758
SPECIALTY	119	\$29,051
SERVICES	200	\$37,043
WHOLESALE	23	\$100,525
MISC.	115	\$107,747
* TOTAL *	734	\$551,372

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1962

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KEOKUK CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	18	\$28,582
BLDG. MTL.	24	\$23,243
GEN. MDSE.	5	\$4,214
FOOD	17	\$9,851
MOTOR VEH.	43	\$24,531
APPAREL		
HOME FURN.	12	\$12,855
EAT DRINK	43	\$24,511
SPECIALTY	76	\$12,704
SERVICES	162	\$26,985
WHOLESALE	81	\$80,507
MISC.	77	\$33,335
* TOTAL *	558	\$293,099

KEOSAUH CLASS	ALGONA* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			23	\$15,867	23	\$15,867
BLDG. MTL.	8	\$20,108	20	\$22,473	28	\$42,581
GEN. MDSE.	12	\$63,416	6	\$6,435	18	\$69,851
FOOD	7	\$26,096	15	\$7,112	22	\$33,208
MOTOR VEH.	19	\$24,995	36	\$20,306	55	\$45,301
APPAREL	14	\$15,482	8	\$1,745	22	\$17,227
HOME FURN.	13	\$13,845	7	\$4,314	20	\$18,159
EAT DRINK	21	\$34,889	33	\$17,817	54	\$52,706
SPECIALTY	55	\$32,324	23	\$21,310	78	\$53,634
SERVICES	90	\$35,193	122	\$24,100	212	\$59,293
WHOLESALE	36	\$281,375	75	\$101,642	111	\$383,017
MISC.	40	\$57,421	72	\$31,873	112	\$89,294
* TOTAL *	317	\$610,924	500	\$274,496	817	\$885,420

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
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LEE CLASS	FT MADISON* NO. OF BUS.	COMPUTED TAX	KEOKUK NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES			9	\$102,306	16	\$50,301
BLDG. MTL.	10	\$30,306	10	\$37,437	17	\$12,920
GEN. MDSE.	7	\$48,847	12	\$81,812	5	\$30,228
FOOD	9	\$22,961	11	\$37,993	10	\$20,176
MOTOR VEH.	32	\$30,903	26	\$39,795	29	\$15,085
APPAREL	12	\$15,369	19	\$26,691		
HOME FURN.	11	\$15,191	15	\$15,999	12	\$14,232
EAT DRINK	36	\$49,146	47	\$64,579	29	\$21,601
SPECIALTY	65	\$27,743	76	\$42,956	65	\$23,068
SERVICES	95	\$42,014	133	\$65,000	134	\$39,450
WHOLESALE	17	\$25,700	30	\$45,136	64	\$125,056
MISC.	33	\$80,036	64	\$113,655	74	\$87,289
* TOTAL *	327	\$388,263	452	\$673,357	455	\$416,404

LEE CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	25	\$122,607
BLDG. MTL.	37	\$80,665
GEN. MDSE.	24	\$160,887
FOOD	30	\$87,130
MOTOR VEH.	87	\$85,783
APPAREL	31	\$42,060
HOME FURN.	36	\$45,420
EAT DRINK	112	\$137,376
SPECIALTY	206	\$83,769
SERVICES	362	\$146,464
WHOLESALE	111	\$190,686
MISC.	171	\$280,960
* TOTAL *	1,234	\$1,480,029

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
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LINN CLASS	CEDAR RAPIDS* NO. OF BUS.	COMPUTED TAX	MARION NO. OF BUS.	COMPUTED TAX	MT VERNON NO. OF BUS.	COMPUTED TAX
UTILITIES	23	\$821,087	6	\$135,170		
BLDG. MTL.	64	\$385,716	11	\$25,271		
GEN. MDSE.	32	\$771,826				
FOOD	63	\$295,150	13	\$66,611		
MOTOR VEH.	179	\$268,557	33	\$45,919		
APPAREL	133	\$203,257	10	\$6,978	6	\$2,607
HOME FURN.	125	\$215,663	20	\$23,929		
EAT DRINK	255	\$561,151	33	\$88,992	8	\$9,302
SPECIALTY	614	\$481,737	98	\$51,497	21	\$10,400
SERVICES	851	\$719,418	132	\$61,219	30	\$7,799
WHOLESALE	276	\$1,046,059	46	\$61,709	7	\$4,700
MISC.	297	\$329,244	58	\$27,038	28	\$66,641
* TOTAL *	2,932	\$6,299,115	460	\$546,333	100	\$201,449

LINN CLASS	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	30	\$23,246	59	\$980,103
BLDG. MTL.	37	\$57,429	112	\$463,416
GEN. MDSE.	9	\$5,066	41	\$576,892
FOOD	16	\$13,936	115	\$375,697
MOTOR VEH.	55	\$38,073	267	\$352,549
APPAREL	10	\$1,290	159	\$216,132
HOME FURN.	16	\$2,371	161	\$242,183
EAT DRINK	46	\$27,502	342	\$666,977
SPECIALTY	143	\$19,500	876	\$563,134
SERVICES	233	\$39,104	1,246	\$627,540
WHOLESALE	68	\$96,700	417	\$1,209,268
MISC.	145	\$45,644	528	\$466,567
* TOTAL *	831	\$370,461	4,323	\$7,367,356

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
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LOUISA CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	15	\$28,033
BLDG. MTL.	11	\$14,315
GEN. MDSE.	6	\$6,417
FOOD	8	\$10,122
MOTOP VEH.	29	\$27,013
APPAREL	6	\$2,574
HOME FURN.	12	\$7,802
EAT DRINK	34	\$36,184
SPECIALTY	52	\$14,620
SERVICES	43	\$15,385
WHOLESALE	34	\$65,313
MISC.	38	\$10,416
* TOTAL *	338	\$238,700

LUCAS CLASS	CHARITON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			7	\$3,073	7	\$3,073
BLDG. MTL.	6	\$14,420			6	\$14,420
GEN. MDSE.	6	\$27,695			6	\$27,695
FOOD						
MOTOP VEH.	19	\$15,878	10	\$4,031	29	\$19,909
APPAREL	11	\$11,631			11	\$11,631
HOME FURN.	7	\$5,334			7	\$5,334
EAT DRINK	22	\$19,086	9	\$4,465	31	\$23,552
SPECIALTY	45	\$10,955	24	\$4,851	70	\$15,816
SERVICES	61	\$18,568	39	\$3,560	120	\$22,148
WHOLESALE	11	\$7,679	21	\$30,969	32	\$38,648
MISC.	27	\$60,504	28	\$13,315	55	\$73,819
* TOTAL *	236	\$191,970	135	\$64,295	374	\$256,265

RETAIL SALES TAX BY
COUNTY AND SELECTED CITILS BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1962

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LYON CLASS	ROCK RAPIDS* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	\$24,360	15	\$8,564	20	\$32,924
BLDG. MTL.			15	\$14,342	15	\$14,342
GEN. MDSE.						
FOOD			10	\$4,873	10	\$4,873
MOTOR VEH.	9	\$4,242	26	\$13,106	35	\$17,348
APPAREL	5	\$6,500			5	\$6,500
HOME FURN.			10	\$6,526	10	\$6,526
EAT DRINK	9	\$6,502	21	\$12,668	30	\$19,170
SPECIALTY	16	\$4,794	48	\$3,502	64	\$8,296
SERVICES	36	\$12,239	66	\$11,966	102	\$24,205
WHOLESALE	10	\$21,279	53	\$56,516	63	\$77,795
MISC.	32	\$30,621	42	\$33,310	74	\$63,931
* TOTAL *	122	\$110,537	326	\$176,395	448	\$286,932

MADISON CLASS	WINTERSET* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			8	\$5,918	8	\$5,918
BLDG. MTL.	8	\$20,761	2	\$7,179	10	\$27,940
GEN. MDSE.	7	\$14,101	5	\$1,568	12	\$15,669
FOOD						
MOTOR VEH.	16	\$18,646	11	\$4,740	27	\$23,386
APPAREL	9	\$9,602			9	\$9,602
HOME FURN.	6	\$5,231			6	\$5,231
EAT DRINK	12	\$9,048	17	\$9,039	29	\$18,087
SPECIALTY	28	\$12,569	36	\$3,960	64	\$16,529
SERVICES	60	\$15,901	62	\$10,999	122	\$26,900
WHOLESALE	9	\$28,033	39	\$23,815	48	\$51,848
MISC.	32	\$42,583	42	\$5,447	74	\$48,030
* TOTAL *	180	\$176,695	228	\$72,625	408	\$249,320

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
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MAHASKA	OSKALOOSA*	OTHER	COUNTY TOTAL
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.
UTILITIES	6	\$94,892	14
BLDG. MTL.	16	\$63,015	11
GEN. MDSE.	12	\$88,557	12
FOOD	13	\$47,473	13
MOTOR VEH.	42	\$35,971	15
APPAREL	18	\$23,799	7
HOME FURN.	18	\$28,398	8
EAT DRINK	38	\$57,737	17
SPECIALTY	96	\$47,269	51
SERVICES	127	\$46,685	93
WHOLESALE	36	\$93,491	35
MISC.	60	\$32,146	64
* TOTAL *	462	\$659,433	315

MAHASKA	KNOXVILLE*	PELLA	OTHER
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.
UTILITIES	6	\$85,130	5
BLDG. MTL.	9	\$21,441	10
GEN. MDSE.	7	\$33,385	6
FOOD	9	\$25,537	7
MOTOR VEH.	27	\$19,925	16
APPAREL	15	\$14,129	11
HOME FURN.	13	\$5,558	9
EAT DRINK	23	\$35,314	17
SPECIALTY	41	\$22,210	46
SERVICES	75	\$45,857	75
WHOLESALE	17	\$15,341	21
MISC.	19	\$11,616	36
* TOTAL *	251	\$340,543	263

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
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MARION CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	31	\$150,534
BLDG. MTL.	32	\$87,593
GEN. MDSE.	18	\$65,248
FOOD	24	\$43,248
MOTOR VEH.	64	\$48,039
APPAREL	26	\$26,370
HOME FURN.	33	\$27,914
EAT DRINK	57	\$72,897
SPECIALTY	142	\$58,408
SERVICES	251	\$82,562
WHOLESALE	80	\$82,910
MISC.	94	\$36,649
* TOTAL *	653	\$784,370

MARSHALL CLASS	MARSHALLTOWN* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	\$229,653	19	\$11,946	25	\$241,599
BLDG. MTL.	24	\$81,998	12	\$11,990	36	\$93,988
GEN. MDSE.	10	\$134,734			10	\$134,734
FOOD	25	\$92,093	13	\$5,541	38	\$97,634
MOTOR VEH.	55	\$56,627	23	\$15,224	78	\$73,851
APPAREL	38	\$65,253			38	\$65,253
HOME FURN.	42	\$45,246	10	\$1,782	52	\$47,028
EAT DRINK	70	\$120,431	26	\$15,458	96	\$135,889
SPECIALTY	148	\$117,342	63	\$5,542	211	\$122,884
SERVICES	230	\$124,076	104	\$25,256	334	\$149,332
WHOLESALE	56	\$76,125	56	\$56,980	112	\$133,105
MISC.	65	\$107,185	47	\$16,405	112	\$123,590
* TOTAL *	769	\$1,254,813	373	\$186,122	1,142	\$1,440,935

RETAIL SALES TAX BY
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MILLS CLASS	GLENJOOD* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			13	\$5,923	13	\$5,923
BLDG. MTL.	5	\$7,000	9	\$3,409	14	\$10,409
GEN. MDSE.						
FOOD	7	\$16,216			7	\$16,216
MOTOR VEH.	10	\$10,890	14	\$7,386	24	\$18,256
APPAREL	6	\$14,053			6	\$14,053
HOME FURN.						
EAT DRINK	12	\$16,136	17	\$9,912	29	\$26,046
SPECIALTY	24	\$6,988	31	\$3,953	55	\$10,941
SERVICES	45	\$13,607	53	\$10,295	98	\$23,902
WHOLESALE	7	\$11,923	26	\$29,840	33	\$41,763
MISC.	21	\$67,220	43	\$15,472	64	\$82,692
* TOTAL *	137	\$164,033	206	\$88,172	343	\$250,205

MITCHELL CLASS	OSAGE* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	\$26,457	13	\$38,523	19	\$54,980
BLDG. MTL.	7	\$22,655	14	\$23,411	21	\$46,066
GEN. MDSE.	5	\$6,803	5	\$2,427	10	\$9,230
FOOD	6	\$7,939	10	\$5,641	16	\$13,580
MOTOR VEH.	15	\$17,433	17	\$6,493	32	\$23,926
APPAREL	7	\$7,188			7	\$7,188
HOME FURN.	8	\$5,686	9	\$3,491	17	\$9,177
EAT DRINK	12	\$9,506	20	\$11,506	32	\$21,012
SPECIALTY	22	\$10,924	32	\$3,820	54	\$14,744
SERVICES	47	\$11,448	60	\$10,260	107	\$21,708
WHOLESALE	16	\$33,864	34	\$31,953	50	\$65,817
MISC.	12	\$5,945	33	\$32,727	45	\$38,672
* TOTAL *	163	\$155,848	247	\$170,252	410	\$326,100

RETAIL SALES TAX BY
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MONONA CLASS	ONAWA* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	\$32,884	16	\$13,660	22	\$46,544
BLDG. MTL.	5	\$12,005	14	\$11,795	19	\$23,800
GEN. MDSE.						
FOOD	5	\$11,655	11	\$6,655	16	\$18,310
MOTOR VEH.	16	\$10,928	19	\$9,644	35	\$20,572
APPAREL	6	\$3,156			6	\$3,156
HOME FURN.	5	\$1,161	10	\$3,185	15	\$4,344
EAT DRINK	8	\$12,070	35	\$16,895	43	\$28,965
SPECIALTY	24	\$12,300	41	\$4,987	65	\$17,287
SERVICES	46	\$13,355	76	\$15,526	122	\$28,881
WHOLESALE	17	\$37,997	46	\$56,631	63	\$94,628
MISC.	21	\$12,089	38	\$11,000	59	\$23,089
* TOTAL *	159	\$159,600	306	\$151,976	465	\$311,576

MONROE CLASS	ALBIA* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	\$35,546			5	\$35,546
BLDG. MTL.			6	\$432	6	\$432
GEN. MDSE.	6	\$18,370			6	\$18,370
FOOD	5	\$14,851			5	\$14,851
MOTOR VEH.	15	\$9,826	7	\$4,387	22	\$14,213
APPAREL	8	\$5,945			8	\$5,945
HOME FURN.	9	\$7,873			9	\$7,873
EAT DRINK	13	\$6,137	7	\$5,224	20	\$11,361
SPECIALTY	34	\$12,396	13	\$2,047	47	\$14,443
SERVICES	50	\$14,050	41	\$15,206	91	\$29,256
WHOLESALE	11	\$12,283	13	\$9,767	24	\$22,052
MISC.	24	\$14,582	28	\$4,856	52	\$19,438
* TOTAL *	180	\$151,861	115	\$41,923	295	\$193,784

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MONTGOMERY CLASS	RED OAK* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	\$57,345	6	\$7,995	11	\$65,340
BLDG. MTL.	11	\$19,138	10	\$6,220	21	\$25,358
GEN. MDSE.	7	\$43,814			7	\$43,814
FOOD			6	\$3,436	6	\$3,436
MOTOR VEH.	22	\$18,774	8	\$4,846	30	\$23,620
APPAREL	12	\$11,619			12	\$11,619
HOME FURN.	9	\$9,681	5	\$2,671	14	\$12,352
EAT DRINK	21	\$27,156	13	\$5,079	34	\$32,235
SPECIALTY	49	\$28,001	40	\$5,003	89	\$33,004
SERVICES	85	\$30,342	56	\$11,936	141	\$42,278
WHOLESALE	21	\$51,705	29	\$13,908	50	\$65,613
MISC.	39	\$28,772	35	\$22,379	74	\$51,151
* TOTAL *	281	\$326,947	208	\$83,475	489	\$410,422

MUSCATINE CLASS	MUSCATINE* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	8	\$171,131	12	\$156,056	20	\$329,187
BLDG. MTL.	14	\$76,684	18	\$20,165	32	\$96,849
GEN. MDSE.	10	\$113,442	10	\$10,340	20	\$123,782
FOOD	18	\$76,726	9	\$10,262	27	\$86,988
MOTOR VEH.	47	\$68,062	27	\$20,684	74	\$88,746
APPAREL	33	\$42,560	10	\$2,066	43	\$44,626
HOME FURN.	27	\$32,812	14	\$10,576	41	\$43,388
EAT DRINK	68	\$105,904	27	\$14,405	95	\$120,309
SPECIALTY	124	\$114,919	86	\$13,108	210	\$128,027
SERVICES	188	\$94,550	97	\$26,173	285	\$120,723
WHOLESALE	35	\$42,818	55	\$74,833	90	\$117,651
MISC.	72	\$36,223	72	\$32,161	144	\$68,384
* TOTAL *	644	\$975,831	437	\$392,829	1,081	\$1,368,660

RETAIL SALES TAX BY
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ORIGIN CLASS	SHELDON NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			14	\$34,272	14	\$34,272
BLDG. MTL.	10	\$20,372	16	\$16,989	26	\$37,361
GEN. MDSE.			8	\$3,610	8	\$3,610
FOOD	5	\$12,099	10	\$6,766	15	\$18,865
MOTOR VEH.	15	\$12,158	32	\$14,191	47	\$26,349
APPAREL	7	\$15,261	14	\$3,855	21	\$19,116
HOME FURN.	11	\$7,824	13	\$9,309	24	\$17,133
EAT DRINK	15	\$14,706	32	\$28,734	47	\$43,440
SPECIALTY	34	\$34,570	76	\$25,525	110	\$60,095
SERVICES	69	\$16,130	135	\$36,663	204	\$52,793
WHOLESALE	28	\$72,009	58	\$75,836	86	\$147,845
MISC.	28	\$63,259	59	\$15,020	87	\$78,279
* TOTAL *	222	\$288,388	469	\$261,190	691	\$549,578

OSCEOLA CLASS	SIBLEY* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			6	\$1,450	6	\$1,450
BLDG. MTL.	9	\$11,595	6	\$5,839	15	\$17,434
GEN. MDSE.						
FOOD			5	\$2,913	5	\$2,913
MOTOR VEH.	6	\$5,636	13	\$3,127	19	\$8,763
APPAREL	8	\$3,027			8	\$3,027
HOME FURN.	5	\$3,072			5	\$3,072
EAT DRINK	10	\$8,446	12	\$9,044	22	\$17,490
SPECIALTY	17	\$19,506	20	\$2,042	37	\$21,548
SERVICES	39	\$14,049	41	\$4,875	80	\$18,924
WHOLESALE	12	\$14,154	25	\$32,100	37	\$46,254
MISC.	34	\$51,412	31	\$10,036	65	\$61,448
* TOTAL *	140	\$135,899	159	\$80,426	299	\$216,325

RETAIL SALES TAX BY
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PAGE	CLARINDA*		SHENANDOAH		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					8	\$5,363
BLDG. MTL.	8	\$12,995	17	\$24,642	6	\$10,271
GEN. MDSE.	6	\$15,448	6	\$19,824		
FOOD	6	\$12,693	8	\$11,530	5	\$1,233
MOTOR VEH.	13	\$11,305	23	\$14,996	14	\$5,256
APPAREL	7	\$9,627	14	\$16,326		
HOME FURN.	8	\$11,927	7	\$11,436	7	\$613
EAT DRINK	19	\$19,986	11	\$9,660	7	\$2,741
SPECIALTY	37	\$21,643	54	\$30,721	24	\$1,699
SERVICES	67	\$18,424	89	\$26,328	50	\$6,717
WHOLESALE	23	\$40,542	24	\$30,924	21	\$29,467
MISC.	21	\$41,023	49	\$69,254	27	\$7,993
* TOTAL *	215	\$221,815	302	\$275,651	166	\$71,793

PAGE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	\$5,363
BLDG. MTL.	31	\$47,908
GEN. MDSE.	12	\$35,272
FOOD	19	\$25,656
MOTOR VEH.	50	\$31,557
APPAREL	21	\$27,953
HOME FURN.	22	\$24,178
EAT DRINK	37	\$32,597
SPECIALTY	112	\$54,263
SERVICES	206	\$53,469
WHOLESALE	68	\$112,953
MISC.	97	\$118,270
* TOTAL *	683	\$569,459

RETAIL SALES TAX BY
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PALO ALTO CLASS	ENNETSBURG* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			11	\$13,716	11	\$13,716
BLDG. MTL.	5	\$15,149	10	\$24,924	15	\$40,073
GEN. MDSE.	5	\$12,114			5	\$12,114
FOOD			6	\$4,672	6	\$4,672
MOTOR VEH.	18	\$23,013	15	\$7,735	33	\$30,748
APPAREL	6	\$4,532			6	\$4,532
HOME FURN.	7	\$3,745	5	\$4,312	12	\$8,057
EAT DRINK	11	\$7,992	28	\$18,345	39	\$26,337
SPECIALTY	19	\$11,850	40	\$6,659	59	\$18,509
SERVICES	48	\$20,972	77	\$12,754	125	\$33,726
WHOLESALE	22	\$32,240	27	\$50,177	49	\$82,417
MISC.	24	\$50,611	40	\$6,975	64	\$57,586
* TOTAL *	165	\$182,224	259	\$156,274	424	\$338,498

PLYMOUTH CLASS	LE MARS* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	\$76,214	12	\$16,781	18	\$92,995
BLDG. MTL.	8	\$14,271	17	\$53,343	25	\$67,614
GEN. MDSE.	6	\$42,780	6	\$3,810	12	\$46,590
FOOD	5	\$31,356	13	\$7,303	18	\$38,659
MOTOR VEH.	17	\$17,025	39	\$30,232	56	\$47,257
APPAREL	14	\$18,605	5	\$3,903	19	\$22,508
HOME FURN.	12	\$9,044	11	\$7,464	23	\$16,508
EAT DRINK	31	\$48,171	42	\$22,201	73	\$70,372
SPECIALTY	51	\$32,750	75	\$12,448	126	\$45,198
SERVICES	78	\$25,073	135	\$25,380	213	\$50,453
WHOLESALE	37	\$55,200	56	\$41,926	93	\$97,126
MISC.	40	\$10,705	62	\$13,549	102	\$24,254
* TOTAL *	305	\$381,408	475	\$230,340	780	\$611,748

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
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POCAHONTAS CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	24	\$61,068
BLDG. MTL.	16	\$39,670
GEN. MDSE.	6	\$9,337
FOOD	12	\$13,903
MOTOR VEH.	42	\$19,162
APPAREL	11	\$6,074
HOME FURN.	20	\$10,153
EAT DRINK	31	\$20,736
SPECIALTY	67	\$16,184
SERVICES	129	\$25,933
WHOLESALE	59	\$67,796
MISC.	63	\$37,102
* TOTAL *	480	\$327,118

POLK CLASS	DES MOINES* NO. OF BUS.	COMPUTED TAX	WEST DES MOINES NO. OF BUS.	COMPUTED TAX	URBANDALE NO. OF BUS.	COMPUTED TAX
UTILITIES	47	\$2,004,945				
BLDG. MTL.	144	\$815,973	11	\$46,116		
GEN. MDSE.	76	\$1,555,293	14	\$394,620		
FOOD	154	\$587,599	16	\$75,414	6	\$35,745
MOTOR VEH.	367	\$621,678	26	\$26,075	10	\$6,938
APPAREL	202	\$422,679	64	\$139,792		
HOME FURN.	249	\$527,134	35	\$50,233	6	\$621
EAT DRINK	546	\$1,086,166	52	\$156,749	14	\$25,251
SPECIALTY	1,227	\$1,038,001	191	\$135,989	30	\$20,653
SERVICES	1,830	\$2,227,185	131	\$86,501	52	\$22,636
WHOLESALE	570	\$1,899,737	55	\$93,432	11	\$5,281
MISC.	629	\$1,037,495	52	\$72,669	18	\$12,057
* TOTAL *	6,061	\$14,126,085	647	\$1,280,592	153	\$24,164

RETAIL SALES TAX BY
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POLK CLASS	ALTOONA NO. OF BUS.	COMPUTED TAX	ANKENY NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES					17	\$17,754
BLDG. MTL.			11	\$43,521	15	\$25,757
GEN. MDSE.			6	\$18,339	7	\$8,410
FOOD			12	\$41,993	15	\$32,623
MOTOR VEH.	8	\$21,056	23	\$27,060	33	\$21,590
APPAREL	5	\$2,411	14	\$13,360		
HOME FURN.	13	\$3,430	15	\$5,866	10	\$3,455
EAT DRINK	10	\$47,755	27	\$47,014	34	\$71,325
SPECIALTY	37	\$10,434	86	\$49,262	67	\$32,466
SERVICES	49	\$164,570	108	\$51,274	141	\$60,105
WHOLESALE	14	\$5,022	27	\$38,053	36	\$63,857
MISC.	23	\$46,722	44	\$106,236	152	\$114,333
* TOTAL *	161	\$301,400	375	\$441,930	534	\$435,505

POLK CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	64	\$2,022,649
BLDG. MTL.	181	\$931,369
GEN. MDSE.	103	\$1,476,662
FOOD	201	\$873,374
MOTOR VEH.	488	\$925,417
APPAREL	266	\$578,242
HOME FURN.	328	\$590,739
EAT DRINK	663	\$1,432,260
SPECIALTY	1,666	\$1,265,607
SERVICES	2,311	\$2,612,203
WHOLESALE	715	\$2,105,382
MISC.	905	\$1,373,542
* TOTAL *	7,931	\$15,714,696

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
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POTTAWATTAMIE COUNCIL	BLUFFS*	CARTER LAKE	OTHER	
NO. OF	COMPUTED	NO. OF	COMPUTED	
CLASS	BUS.	TAX	BUS.	TAX
UTILITIES	5	\$295,025	35	\$127,071
BLDG. MTL.	19	\$75,636	16	\$42,492
GEN. MDSE.	14	\$225,883		
FOOD	35	\$150,730	19	\$15,472
MOTOR VEH.	91	\$147,181	6	\$4,239
APPAREL	30	\$48,680	12	\$6,543
HOME FURN.	31	\$47,395	15	\$7,873
EAT DRINK	117	\$255,229	0	\$4,479
SPECIALTY	215	\$147,728	7	\$356
SERVICES	351	\$196,300	16	\$5,610
WHOLESALE	74	\$74,039	6	\$2,736
MISC.	81	\$47,191	9	\$11,491
* TOTAL *	1,063	\$1,711,619	52	\$20,913
			70	\$672,450

POTTAWATTAMIE COUNTY TOTAL

CLASS	NO. OF	COMPUTED
	BUS.	TAX
UTILITIES	40	\$423,296
BLDG. MTL.	55	\$118,129
GEN. MDSE.	14	\$225,883
FOOD	54	\$167,202
MOTOR VEH.	186	\$205,234
APPAREL	42	\$55,223
HOME FURN.	46	\$55,268
EAT DRINK	185	\$317,465
SPECIALTY	343	\$174,873
SERVICES	599	\$277,649
WHOLESALE	152	\$225,967
MISC.	180	\$165,793
* TOTAL *	1,076	\$2,411,982

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
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POWESHIEK CLASS	GRINNELL NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	7	\$145,268	13	\$44,112	25	\$169,380
BLDG. MTL.	8	\$20,018	8	\$15,872	16	\$35,890
GEN. MDSE.	7	\$39,727	7	\$4,402	14	\$44,129
FOOD	11	\$31,663	8	\$10,124	19	\$41,787
MOTOR VEH.	23	\$22,539	32	\$20,767	55	\$49,326
APPAREL	13	\$16,524			13	\$16,524
HOME FURN.	9	\$12,048	6	\$4,300	15	\$16,348
EAT DRINK	20	\$30,560	25	\$29,651	45	\$60,211
SPECIALTY	45	\$30,159	56	\$7,950	103	\$38,115
SERVICES	81	\$25,248	101	\$26,535	182	\$51,783
WHOLESALE	30	\$44,477	51	\$94,886	81	\$139,365
MISC.	27	\$12,146	59	\$11,957	86	\$24,103
* TOTAL *	281	\$430,377	373	\$270,584	654	\$700,961

RINGOLD CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	14	\$33,416
BLDG. MTL.	9	\$11,625
GEN. MDSE.		
FOOD	6	\$5,861
MOTOR VEH.	23	\$17,270
APPAREL		
HOME FURN.	6	\$2,136
EAT DRINK	14	\$9,576
SPECIALTY	35	\$7,362
SERVICES	84	\$16,632
WHOLESALE	20	\$15,046
MISC.	28	\$19,041
* TOTAL *	239	\$137,967

RETAIL SALES TAX BY
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SAC CLASS	SAC CITY* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	\$30,610	20	\$25,297	25	\$55,907
BLDG. MTL.			18	\$51,246	18	\$51,246
GEN. MDSE.			10	\$4,837	10	\$4,837
FOOD			14	\$9,845	14	\$9,845
MOTOR VEH.	16	\$12,186	33	\$20,656	49	\$32,842
APPAREL	7	\$7,187	7	\$1,574	14	\$8,761
HOME FURN.	6	\$2,516			6	\$2,516
EAT DRINK	5	\$7,728	26	\$22,767	35	\$30,495
SPECIALTY SERVICES	25	\$7,917	55	\$9,664	80	\$17,581
WHOLESALE	39	\$9,034	106	\$29,660	145	\$38,694
MISC.	16	\$24,089	62	\$67,203	82	\$91,292
* TOTAL *	30	\$35,462	64	\$20,930	94	\$56,392
	153	\$136,729	419	\$263,679	572	\$400,408

SCOTT CLASS	DAVENPORT* NO. OF BUS.	COMPUTED TAX	BETTENDORF NO. OF BUS.	COMPUTED TAX	LE CLAIRE NO. OF BUS.	COMPUTED TAX
UTILITIES	15	\$676,282	8	\$108,955		
BLDG. MTL.	23	\$209,309	9	\$55,580		
GEN. MDSE.	26	\$599,160	5	\$183,323		
FOOD	76	\$207,781	24	\$68,507		
MOTOR VEH.	144	\$230,424	39	\$46,618	5	\$3,269
APPAREL	117	\$206,141	16	\$22,700		
HOME FURN.	113	\$201,945	20	\$22,256		
EAT DRINK	236	\$504,467	51	\$144,491	6	\$6,424
SPECIALTY SERVICES	453	\$483,252	133	\$94,370	20	\$3,698
WHOLESALE	646	\$467,412	160	\$190,957	16	\$1,736
MISC.	220	\$569,030	45	\$141,237		
* TOTAL *	268	\$431,325	51	\$43,820	16	\$14,605
	2,377	\$4,806,528	563	\$1,122,616	65	\$29,752

RETAIL SALES TAX BY
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SCOTT CLASS	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	23	\$30,773	46	\$816,010
BLDG. MTL.	16	\$23,847	88	\$268,736
GEN. MDSE.	7	\$8,895	36	\$791,376
FOOD	16	\$16,372	116	\$292,660
MOTOR VEH.	33	\$46,484	221	\$326,815
APPAREL			135	\$228,841
HOME FURN.	13	\$6,237	146	\$230,440
EAT DRINK	52	\$65,154	345	\$720,536
SPECIALTY	119	\$34,632	725	\$615,952
SERVICES	174	\$49,314	998	\$729,419
WHOLESALE	65	\$131,915	330	\$642,182
MISC.	150	\$79,582	485	\$569,332
* TOTAL *	668	\$493,205	3,673	\$6,452,301

SHELBY CLASS	HARLAN* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			17	\$7,070	17	\$7,070
BLDG. MTL.	14	\$12,909	11	\$10,711	25	\$23,620
GEN. MDSE.	6	\$21,534			6	\$21,534
FOOD			9	\$1,564	9	\$1,564
MOTOR VEH.	20	\$30,783	22	\$8,064	42	\$38,847
APPAREL	11	\$11,714			11	\$11,714
HOME FURN.	11	\$13,260	6	\$2,467	17	\$15,727
EAT DRINK	21	\$25,417	24	\$11,473	45	\$36,890
SPECIALTY	51	\$32,197	36	\$7,176	87	\$39,373
SERVICES	67	\$31,110	90	\$12,092	157	\$43,202
WHOLESALE	22	\$35,722	42	\$50,055	64	\$85,777
MISC.	36	\$102,476	51	\$7,437	87	\$109,913
* TOTAL *	259	\$317,142	308	\$168,129	567	\$485,271

RETAIL SALES TAX BY
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SIoux CLASS	HAWARDEN NO. OF BUS.	COMPUTED TAX	ORANGE CITY* NO. OF BUS.	COMPUTED TAX	SIoux CENTER NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	5	\$8,393	7	\$9,590	14	\$40,295
GEN. MDSE.					6	\$5,730
FOOD	5	\$4,073				
MOTOR VEH.	8	\$3,755	10	\$20,279	13	\$20,879
APPAREL	6	\$7,530	7	\$8,960	9	\$8,752
HOME FURN.	6	\$3,280	17	\$15,051	10	\$6,609
EAT DRINK	11	\$8,523			9	\$12,190
SPECIALTY	15	\$5,512	30	\$12,716	30	\$21,336
SERVICES	37	\$9,104	44	\$11,302	55	\$12,103
WHOLESALE	13	\$24,121	17	\$49,870	21	\$74,116
MISC.	17	\$21,113	34	\$62,732	39	\$43,465
* TOTAL *	123	\$95,404	166	\$190,528	206	\$245,700

SIoux CLASS	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	21	\$58,495	21	\$58,495
BLDG. MTL.	23	\$30,007	49	\$68,291
GEN. MDSE.	7	\$5,013	13	\$10,749
FOOD	13	\$7,079	18	\$11,152
MOTOR VEH.	35	\$33,069	66	\$77,982
APPAREL	8	\$3,845	30	\$29,107
HOME FURN.	22	\$13,888	55	\$39,026
EAT DRINK	32	\$21,595	52	\$42,306
SPECIALTY	96	\$11,990	171	\$51,556
SERVICES	178	\$46,337	314	\$60,851
WHOLESALE	92	\$119,884	143	\$267,993
MISC.	101	\$59,897	191	\$187,227
* TOTAL *	628	\$413,099	1,123	\$944,734

RETAIL SALES TAX BY
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STORY CLASS	AMES NO. OF BUS.	COMPUTED TAX	NEVADA* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES	7	\$208,949			20	\$29,371
BLDG. MTL.	22	\$68,191	7	\$17,066	25	\$29,815
GEN. MDSE.	23	\$295,579			11	\$11,933
FOOD	26	\$93,409	6	\$14,756	17	\$14,022
MOTOR VEH.	46	\$67,628	16	\$13,302	36	\$23,691
APPAREL	46	\$93,265			8	\$4,703
HOME FURN.	48	\$79,070	8	\$5,247	17	\$17,492
EAT DRINK	92	\$217,163	10	\$10,179	38	\$29,277
SPECIALTY	208	\$179,444	34	\$11,018	127	\$31,221
SERVICES	255	\$258,084	61	\$20,473	177	\$30,615
WHOLESALE	67	\$59,810	15	\$50,639	64	\$50,961
MISC.	95	\$53,111	36	\$32,073	84	\$23,547
* TOTAL *	935	\$2,673,903	193	\$224,755	619	\$293,646

STORY CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	27	\$238,320
BLDG. MTL.	54	\$112,072
GEN. MDSE.	34	\$307,512
FOOD	49	\$122,169
MOTOR VEH.	100	\$105,021
APPAREL	54	\$97,968
HOME FURN.	73	\$101,809
EAT DRINK	140	\$256,619
SPECIALTY	366	\$221,683
SERVICES	486	\$309,172
WHOLESALE	146	\$161,410
MISC.	215	\$158,731
* TOTAL *	1,747	\$2,192,506

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TAMA CLASS	TAMA NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	OTHER COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES			17	\$75,495	17	\$75,495
BLDG. MTL.			28	\$32,476	28	\$32,476
GEN. MDSE.	5	\$5,787	2	\$21,664	13	\$27,451
FOOD			15	\$23,517	15	\$23,517
MOTOR VEH.	10	\$9,916	36	\$20,612	46	\$30,530
APPAREL	5	\$3,807	9	\$6,662	14	\$10,469
HOME FURN.	7	\$7,051	14	\$4,476	21	\$11,527
EAT DRINK	10	\$8,579	37	\$30,675	47	\$39,254
SPECIALTY	15	\$6,226	66	\$14,744	81	\$20,970
SERVICES	39	\$12,532	170	\$25,159	209	\$37,691
WHOLESALE	13	\$91,997	65	\$87,467	78	\$179,464
MISC.	26	\$40,960	63	\$12,967	89	\$53,927
* TOTAL *	130	\$186,857	530	\$355,914	660	\$542,771

TAYLOR CLASS	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	20	\$17,667
BLDG. MTL.	19	\$15,101
GEN. MDSE.	6	\$7,644
FOOD	10	\$9,034
MOTOR VEH.	21	\$11,223
APPAREL	7	\$3,489
HOME FURN.	6	\$1,868
EAT DRINK	28	\$16,682
SPECIALTY	53	\$8,756
SERVICES	98	\$14,377
WHOLESALE	41	\$28,957
MISC.	38	\$7,410
* TOTAL *	347	\$142,208

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
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UNION CLASS	CRESTON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	\$46,442	6	\$6,066	13	\$54,510
BLDG. MTL.	7	\$21,641	5	\$3,163	12	\$24,804
GEN. MDSE.	8	\$53,836			8	\$53,836
FOOD	7	\$38,171			7	\$38,171
MOTOR VEH.	26	\$24,712	10	\$4,523	36	\$29,235
APPAREL	12	\$13,360			12	\$13,360
HOME FURN.	13	\$14,513	5	\$2,178	18	\$16,691
EAT DRINK	29	\$38,358	12	\$3,512	41	\$41,870
SPECIALTY	52	\$43,501	31	\$2,679	83	\$46,180
SERVICES	95	\$34,407	41	\$6,200	136	\$40,607
WHOLESALE	13	\$29,497	16	\$8,429	29	\$37,926
MISC.	38	\$20,964	31	\$5,650	69	\$26,614
* TOTAL *	305	\$381,402	159	\$42,402	464	\$423,804

VAN BUREN CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	17	\$10,695
BLDG. MTL.	11	\$18,198
GEN. MDSE.	9	\$2,602
FOOD	12	\$8,263
MOTOR VEH.	26	\$8,203
APPAREL		
HOME FURN.		\$4,870
EAT DRINK	26	\$14,063
SPECIALTY	51	\$7,269
SERVICES	110	\$13,219
WHOLESALE	41	\$11,315
MISC.	50	\$15,743
* TOTAL *	362	\$114,440

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
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WAPELLO	OTTUMWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	\$165,592	15	\$12,744	23	\$178,336
BLDG. MTL.	17	\$60,551	14	\$7,644	31	\$70,195
GEN. MDSE.	14	\$164,490			14	\$164,490
FOOD	19	\$89,071	7	\$2,415	26	\$91,486
MOTOR VEH.	61	\$70,658	25	\$10,511	86	\$81,369
APPAREL	26	\$31,107			26	\$31,107
HOME FURN.	47	\$88,779	5	\$81	52	\$88,860
EAT DRINK	68	\$105,960	18	\$10,111	86	\$116,071
SPECIALTY	168	\$97,441	64	\$3,389	232	\$100,830
SERVICES	247	\$98,422	96	\$14,594	343	\$113,016
WHOLESALE	49	\$73,365	29	\$19,020	78	\$92,385
MISC.	64	\$37,233	61	\$8,423	125	\$45,656
* TOTAL *	788	\$1,082,869	334	\$90,938	1,122	\$1,173,807

WARREN	INDIANOLA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			18	\$22,684	18	\$22,684
BLDG. MTL.	7	\$14,388	15	\$17,406	22	\$31,794
GEN. MDSE.	7	\$43,225			7	\$43,225
FOOD	10	\$32,659	12	\$11,613	22	\$44,272
MOTOR VEH.	26	\$38,370	36	\$22,871	62	\$61,247
APPAREL	10	\$9,634			10	\$9,634
HOME FURN.	9	\$7,836	10	\$2,317	25	\$10,153
EAT DRINK	20	\$36,245	29	\$13,595	49	\$49,840
SPECIALTY	73	\$21,655	87	\$8,352	160	\$30,007
SERVICES	99	\$27,839	160	\$29,451	259	\$57,290
WHOLESALE	30	\$35,336	52	\$52,561	82	\$87,897
MISC.	28	\$52,800	67	\$23,046	95	\$75,846
* TOTAL *	319	\$329,993	492	\$203,896	611	\$533,889

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
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WASHINGTON CLASS	WASHINGTON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	\$51,174	18	\$21,652	23	\$72,826
BLDG. MTL.	11	\$25,303	18	\$36,325	29	\$61,628
GEN. MDSE.	7	\$39,346	9	\$8,410	16	\$47,756
FOOD	7	\$26,722	11	\$9,735	18	\$36,457
MOTOR VEH.	21	\$14,060	27	\$19,930	48	\$34,010
APPAREL	12	\$26,869	5	\$714	17	\$27,583
HOME FURN.	13	\$12,183	14	\$6,655	27	\$18,838
EAT DRINK	28	\$33,237	25	\$19,821	53	\$53,058
SPECIALTY	51	\$22,671	67	\$17,847	118	\$40,718
SERVICES	80	\$43,223	148	\$34,613	228	\$77,836
WHOLESALE	36	\$95,142	60	\$101,150	96	\$196,292
MISC.	35	\$12,183	71	\$23,021	106	\$35,204
* TOTAL *	306	\$402,335	473	\$299,673	779	\$702,008

WAYNE CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	17	\$22,624
BLDG. MTL.	18	\$17,925
GEN. MDSE.	5	\$4,917
FOOD	9	\$10,471
MOTOR VEH.	28	\$16,941
APPAREL	6	\$4,122
HOME FURN.	5	\$2,614
EAT DRINK	18	\$12,061
SPECIALTY	61	\$9,722
SERVICES	106	\$14,312
WHOLESALE	47	\$26,675
MISC.	37	\$5,772
* TOTAL *	357	\$148,356

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
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WEBSTER CLASS	FT DODGE* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	\$223,730	30	\$32,230	36	\$261,960
BLDG. MTL.	19	\$111,887	23	\$21,200	42	\$133,087
GEN. MDSE.	16	\$284,366	7	\$5,361	23	\$289,727
FOOD	16	\$65,044	24	\$8,502	40	\$73,546
MOTOR VEH.	51	\$74,977	26	\$23,452	77	\$98,429
APPAREL	47	\$79,108	5	\$2,559	52	\$81,667
HOME FURN.	42	\$64,589	15	\$4,737	57	\$69,326
EAT DRINK	92	\$151,435	35	\$36,764	127	\$188,199
SPECIALTY	148	\$99,516	47	\$18,353	195	\$117,869
SERVICES	299	\$145,076	138	\$29,961	437	\$175,037
WHOLESALE	76	\$146,611	56	\$70,537	132	\$217,148
MISC.	80	\$96,151	86	\$70,592	166	\$166,743
* TOTAL *	652	\$1,542,490	492	\$330,120	1,144	\$1,872,610

WINNEBAGO CLASS	FOREST CITY* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			10	\$21,647	10	\$21,647
BLDG. MTL.	6	\$11,052	15	\$18,756	21	\$29,808
GEN. MDSE.			5	\$15,851	5	\$15,851
FOOD	7	\$10,843	8	\$8,703	15	\$19,546
MOTOR VEH.	13	\$12,539	23	\$12,244	36	\$24,783
APPAREL			7	\$2,453	7	\$2,453
HOME FURN.	6	\$4,679	12	\$6,187	18	\$10,866
EAT DRINK	10	\$9,810	25	\$19,836	35	\$29,646
SPECIALTY	27	\$5,868	48	\$14,559	75	\$20,427
SERVICES	41	\$13,848	98	\$38,401	139	\$52,249
WHOLESALE	11	\$10,345	41	\$55,670	52	\$66,015
MISC.	17	\$25,914	50	\$26,603	67	\$52,517
* TOTAL *	138	\$104,898	342	\$240,910	480	\$345,808

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

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WINNESHIEK CLASS	DECORAH* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			20	\$17,024	20	\$17,024
BLDG. MTL.	11	\$28,149	14	\$16,215	25	\$44,364
GEN. MDSE.	5	\$37,276	5	\$2,354	10	\$39,630
FOOD	9	\$26,763	15	\$9,035	24	\$35,798
MOTOR VEH.	23	\$23,260	25	\$12,962	48	\$36,222
APPAREL	13	\$27,377			13	\$27,377
HOME FURN.	11	\$6,522	8	\$6,966	19	\$13,508
EAT DRINK	32	\$35,933	27	\$15,447	59	\$51,380
SPECIALTY	58	\$44,780	45	\$4,331	103	\$49,111
SERVICES	77	\$41,875	105	\$19,950	182	\$61,825
WHOLESALE	24	\$44,656	43	\$66,242	67	\$111,098
MISC.	36	\$66,005	76	\$15,316	112	\$81,323
* TOTAL *	299	\$382,796	383	\$187,604	682	\$570,660

WOODBURY CLASS	SIoux CITY* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	17	\$505,885	26	\$83,270	43	\$589,155
BLDG. MTL.	56	\$228,597	22	\$17,324	78	\$245,921
GEN. MDSE.	22	\$511,325	7	\$5,794	29	\$517,119
FOOD	61	\$246,545	21	\$9,280	82	\$255,825
MOTOR VEH.	130	\$200,636	46	\$29,477	176	\$230,113
APPAREL	98	\$242,452			98	\$242,452
HOME FURN.	81	\$114,520	9	\$5,309	90	\$119,829
EAT DRINK	200	\$326,605	50	\$35,836	250	\$364,441
SPECIALTY	358	\$311,511	64	\$8,688	422	\$320,199
SERVICES	584	\$395,250	155	\$28,519	739	\$423,769
WHOLESALE	214	\$487,006	57	\$37,236	271	\$524,244
MISC.	172	\$269,002	105	\$34,213	277	\$303,215
* TOTAL *	1,993	\$3,841,436	562	\$294,952	2,555	\$4,136,388

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
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WORTH CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	14	\$26,051
BLDG. MTL.	18	\$21,153
GEN. MDSE.		
FOOD	8	\$9,886
MOTOR VEH.	18	\$9,790
APPAREL		
HOME FURN.	10	\$5,886
EAT DRINK	20	\$13,301
SPECIALTY	46	\$8,266
SERVICES	74	\$12,955
WHOLESALE	44	\$64,494
MISC.	48	\$20,384
* TOTAL *	300	\$194,166

WRIGHT CLASS	CLARION* NO. OF BUS.	COMPUTED TAX	EAGLE GROVE NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES					14	\$33,686
BLDG. MTL.	8	\$10,427	5	\$6,104	9	\$31,569
GEN. MDSE.					5	\$7,223
FOOD					5	\$11,960
MOTOR VEH.	15	\$8,099	13	\$14,875	23	\$13,625
APPAREL			7	\$6,409		
HOME FURN.			6	\$3,113	10	\$6,149
EAT DRINK	14	\$12,483	14	\$9,694	20	\$18,775
SPECIALTY	29	\$9,269	16	\$5,932	37	\$14,465
SERVICES	47	\$27,716	44	\$40,594	103	\$18,617
WHOLESALE	15	\$18,441	9	\$24,696	45	\$64,654
MISC.	33	\$56,051	26	\$34,305	46	\$31,253
* TOTAL *	161	\$142,436	140	\$145,922	316	\$272,396

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPT. MEER, 1962

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WRIGHT CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	14	\$33,686
BLDG. MTL.	22	\$48,100
GEN. MDSE.	5	\$7,223
FOOD	6	\$11,980
MOTOR VEH.	51	\$36,799
APPAREL	7	\$6,409
HOME FURN.	16	\$9,262
EAT DRINK	48	\$40,952
SPECIALTY	62	\$29,666
SERVICES	194	\$86,927
WHOLESALE	69	\$128,191
MISC.	105	\$121,609
* TOTAL *	619	\$560,304
LATE FILERS	7,446	\$1,816,980
* GRAND TOTAL *	93,923	\$103,269,692

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1982

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MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENTS	45	\$2,683,949	\$60,517	.08%

UTILITIES & TRANSPORTATION GROUP

COMMUNICATION UTILITIES	594	\$111,097,760	\$3,332,931	3.23%
ELECTRIC AND GAS UTILITIES	605	\$322,761,634	\$9,682,731	9.38%
WATER AND SANITATION UTILITIES	641	\$26,023,655	\$760,665	.76%
TRANSPORTATION COMPANIES	396	\$10,666,444	\$320,596	.31%
* GROUP TOTALS *	2,236	\$470,569,693	\$14,116,923	13.67%

BUILDING MATERIALS GROUP

BUILDING MATERIAL DEALERS	1,137	\$157,555,661	\$4,726,325	4.58%
PAINT AND GLASS STORES	260	\$12,181,578	\$365,402	.35%
HARDWARE STORES	899	\$49,994,144	\$1,499,563	1.45%
GARDEN SUPPLY STORES	510	\$10,326,157	\$309,748	.30%
MOBILE HOME DEALERS	58	\$327,531	\$9,624	.01%
* GROUP TOTALS *	2,864	\$260,365,071	\$6,910,662	6.69%

GENERAL MERCHANDISE GROUP

DEPARTMENT STORES	337	\$212,045,474	\$6,361,292	6.16%
VARIETY STORES	381	\$97,123,324	\$2,913,466	2.82%
MISCELLANEOUS GENERAL MERCHANDISE STORES	651	\$45,376,727	\$1,361,356	1.32%
* GROUP TOTALS *	1,369	\$354,547,525	\$10,636,136	10.30%

RETAIL SALES
BY BUSINESS CLASSIFICATION
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MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	1,670	\$177,691,767	\$5,330,746	5.16%
MEAT AND FISH MARKETS	50	\$139,634	\$4,174	.00%
FRUIT AND VEGETABLE MARKETS	23	\$162,714	\$4,882	.00%
CONFECTIONERY STORES	132	\$1,785,116	\$53,535	.05%
DAIRY PRODUCT STORES	83	\$1,557,277	\$46,657	.05%
BAKERIES	137	\$1,503,771	\$45,111	.04%
MISCELLANEOUS FOOD STORES	275	\$1,736,433	\$52,073	.05%
* GROUP TOTALS *	2,370	\$164,576,732	\$5,537,183	5.36%
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	956	\$49,503,541	\$1,485,161	1.44%
AUTOMOTIVE PARTS	1,196	\$63,822,277	\$1,914,628	1.65%
GAS STATIONS	3,260	\$77,899,533	\$2,336,790	2.26%
RECREATIONAL VEHICLES	618	\$14,215,154	\$426,365	.41%
* GROUP TOTALS *	6,034	\$205,442,505	\$6,162,964	5.97%
APPAREL GROUP				
MEN'S AND BOY'S APPAREL STORES	265	\$16,763,969	\$502,902	.49%
WOMEN'S APPAREL STORES	841	\$41,947,813	\$1,258,331	1.22%
FAMILY AND CHILDREN'S APPAREL STORES	442	\$20,971,444	\$626,890	.61%

RETAIL SALES
BY BUSINESS CLASSIFICATION
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MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	526	\$27,063,901	\$812,198	.79%
OTHER APPAREL STORES	367	\$8,292,119	\$248,756	.24%
* GROUP TOTALS *	2,441	\$115,059,266	\$3,451,077	3.34%

HOME FURNISHINGS AND APPLIANCES GROUP

FURNITURE STORES	766	\$46,902,469	\$1,406,763	1.36%
HOME FURNISHING STORES	633	\$14,694,149	\$440,747	.43%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	1,582	\$50,685,568	\$1,526,011	1.48%
* GROUP TOTALS *	2,981	\$112,482,166	\$3,373,521	3.27%

EATING AND DRINKING PLACES GROUP

EATING PLACES	4,461	\$259,403,262	\$7,778,260	7.53%
DRINKING PLACES	2,451	\$56,093,626	\$1,681,501	1.63%
* GROUP TOTALS *	6,912	\$315,497,106	\$9,459,761	9.16%

SPECIALTY RETAIL STORES GROUP

DRUG STORES	733	\$45,924,959	\$1,377,429	1.33%
LIQUOR STORES	222	\$20,236,884	\$607,109	.59%
USED MERCHANDISE STORES	1,839	\$10,568,133	\$317,048	.31%
SPORTING GOODS STORES	1,561	\$20,831,283	\$624,840	.61%
BOOKS AND STATIONERY STORES	534	\$13,752,125	\$412,533	.40%
JEWELRY STORES	655	\$21,199,612	\$635,901	.62%

RETAIL SALES
BY BUSINESS CLASSIFICATION
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MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	1,664	\$5,327,275	\$159,784	.15%
GIFT AND NOVELTY SHOPS	805	\$11,257,573	\$337,660	.33%
MAIL ORDER STORES	265	\$7,961,093	\$238,833	.23%
VENDING MACHINES	292	\$11,628,223	\$348,761	.34%
DIRECT SELLING	1,792	\$11,904,968	\$357,159	.35%
FUEL AND ICE DEALERS	414	\$12,646,635	\$385,394	.37%
FLORISTS	655	\$6,676,518	\$260,290	.25%
OTHER SPECIALTY SHOPS	3,565	\$47,652,246	\$1,428,999	1.38%
* GROUP TOTALS *	14,996	\$249,769,547	\$7,491,740	7.25%

SERVICES GROUP

FINANCE, INSURANCE AND REAL ESTATE	695	\$13,066,533	\$392,029	.38%
HOTELS AND OTHER LODGING PLACES	819	\$56,630,672	\$1,756,900	1.70%
LAUNDRY AND CLEANING	1,051	\$17,633,172	\$528,419	.51%
PHOTOGRAPHIC STUDIOS	671	\$6,686,152	\$200,474	.19%
BEAUTY SHOPS	4,495	\$22,265,723	\$667,830	.65%
BARBER SHOPS	1,144	\$5,095,513	\$152,622	.15%
SHOE REPAIR SHOPS	181	\$1,063,764	\$31,904	.03%
FUNERAL HOMES	458	\$9,568,214	\$287,020	.28%
OTHER PERSONAL SERVICES	468	\$2,766,824	\$82,990	.08%
BUILDING MAINTENANCE	157	\$1,840,179	\$55,195	.05%
EMPLOYMENT AGENCIES	74	\$1,036,755	\$31,102	.03%

RETAIL SALES
BY BUSINESS CLASSIFICATION
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MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	1,437	\$37,791,908	\$1,133,596	1.10%
AUTOMOBILE RENTAL AND STORAGE	121	\$3,628,775	\$114,842	.11%
AUTOMOBILE REPAIR AND SERVICES	4,265	\$59,146,346	\$1,774,182	1.72%
ELECTRICAL REPAIR	1,077	\$14,401,757	\$431,943	.42%
WATCH, JEWELRY REPAIR	63	\$213,243	\$6,394	.01%
FURNITURE REPAIR	884	\$2,489,155	\$74,673	.07%
MISCELLANEOUS REPAIR	3,184	\$39,670,011	\$1,190,023	1.15%
MOTION PICTURE THEATRES	241	\$11,416,617	\$342,489	.33%
AMUSEMENT PARKS AND SERVICES	2,037	\$44,118,259	\$1,323,066	1.28%
EDUCATION INSTITUTIONS	309	\$3,801,387	\$114,044	.11%
OTHER SERVICES	1,008	\$29,807,901	\$894,131	.87%
* GROUP TOTALS *	25,039	\$386,340,860	\$11,588,068	11.22%

WHOLESALE GOODS GROUP

MOTOR VEHICLE	350	\$15,400,500	\$462,013	.45%
FURNITURE AND HOME FURNISHINGS	37	\$959,308	\$28,778	.03%
CONSTRUCTION MATERIALS	1,805	\$130,284,145	\$3,908,047	3.78%
FARM AND CONSTRUCTION MACHINERY	2,993	\$263,013,294	\$7,869,991	7.64%
MISCELLANEOUS DURABLE GOODS	356	\$12,867,901	\$386,045	.37%
APPAREL, PIECE GOODS	42	\$2,001,310	\$60,040	.06%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1982

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MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	274	\$11,563,781	\$346,909	.34%
MISCELLANEOUS NONDURABLE GOODS	2,921	\$66,853,797	\$2,065,240	2.58%
* GROUP TOTALS *	8,778	\$524,944,036	\$15,747,063	15.25%

MISCELLANEOUS GROUP

AGRICULTURE PRODUCTION AND SERVICES	587	\$6,418,911	\$192,571	.19%
MINING	103	\$9,434,902	\$283,047	.27%
GENERAL CONTRACTORS	1,217	\$24,866,516	\$745,997	.72%
PLUMBING AND HEATING CONTRACTORS	1,576	\$30,637,072	\$918,994	.89%
PAINTING CONTRACTORS	725	\$5,083,746	\$152,482	.15%
ELECTRICAL CONTRACTORS	1,165	\$21,047,906	\$631,410	.61%
CARPENTRY CONTRACTORS	847	\$5,896,506	\$176,910	.17%
OTHER SPECIAL TRADE CONTRACTORS	1,073	\$24,770,297	\$743,069	.72%
FOOD MANUFACTURERS	139	\$2,878,614	\$86,350	.08%
APPAREL AND TEXTILE MANUFACTURERS	41	\$1,611,484	\$48,346	.05%
FURNITURE, WOOD AND PAPER MANUFACTURERS	184	\$5,991,184	\$179,736	.17%
PUBLISHERS OF BOOKS AND NEWSPAPERS	234	\$2,759,616	\$82,763	.08%
COMMERCIAL PRINTERS	602	\$20,179,946	\$605,372	.59%
NONMETALLIC PRODUCT MANUFACTURERS	231	\$14,522,817	\$435,678	.42%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1962

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MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	633	\$41,960,842	\$1,258,816	1.22%
MISCELLANEOUS MANUFACTURERS	162	\$3,266,201	\$97,987	.09%
TEMPORARY RETAILERS	889	\$8,532,760	\$257,569	.25%
* GROUP TOTALS *	10,408	\$229,659,544	\$6,897,097	6.66%
* LATE FILERS *	7,446	\$60,584,301	\$1,816,980	1.76%
** GRAND TOTAL **	93,923	\$3,442,742,343	\$103,269,892	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

USE TAX

USE TAX ON MOTOR VEHICLES AND TRAILERS
BY COUNTIES
QUARTER ENDING SEPTEMBER, 1982

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<u>Counties</u>	<u>No. of Units</u>	<u>Computed Tax Due</u>	<u>Counties</u>	<u>No. of Units</u>	<u>Computed Tax Due</u>
Adair	443	\$ 40,257.77	Johnson	3,806	\$ 419,701.92
Adams	266	24,741.84	Jones	925	79,442.80
Allamakee	666	67,756.57	Keokuk	678	62,122.20
Appanoose	799	55,705.69	Kossuth	1,106	112,777.14
Audubon	442	45,037.00	Lee	2,244	172,762.74
Benton	1,111	90,484.65	Linn	8,620	755,771.87
Black Hawk	7,342	630,767.93	Louisa	772	65,211.08
Boone	1,397	123,541.86	Lucas	557	44,084.10
Bremer	1,151	102,832.85	Lyon	509	46,233.96
Buchanan	1,127	105,740.42	Madison	693	64,376.45
Buena Vista	1,012	101,913.41	Mahaska	1,165	125,501.62
Butler	859	74,020.83	Marion	1,565	135,856.44
Calhoun	646	61,167.65	Marshall	2,330	198,651.51
Carroll	1,159	127,805.12	Mills	671	66,479.74
Cass	932	89,031.03	Mitchell	573	48,409.37
Cedar	959	102,133.12	Monona	566	46,282.89
Cerro Gordo	2,663	248,651.72	Monroe	496	38,837.85
Cherokee	897	91,549.66	Montgomery	669	62,456.80
Chickasaw	735	60,911.67	Muscatine	2,707	233,662.50
Clarke	466	37,520.00	O'Brien	864	84,383.79
Clay	992	95,731.81	Osceola	411	39,548.08
Clayton	995	89,190.54	Page	850	73,137.70
Clinton	2,774	258,127.93	Palo Alto	595	58,671.70
Crawford	979	89,944.71	Plymouth	1,146	126,714.36
Dallas	1,738	149,672.90	Pocahontas	509	50,836.72
Davis	446	31,752.16	Polk	18,156	1,756,795.37
Decatur	464	36,115.26	Pottawattamie	4,423	402,162.68
Delaware	955	96,352.18	Poweshiek	1,002	90,020.43
Des Moines	2,625	212,580.31	Ringgold	310	28,024.10
Dickinson	831	89,015.10	Sac	626	60,649.93
Dubuque	3,898	339,511.27	Scott	8,246	851,873.05
Emmet	646	60,335.76	Shelby	687	72,375.54
Fayette	1,138	107,172.55	Sioux	1,338	148,836.00
Floyd	946	78,013.39	Story	3,083	309,628.78
Franklin	623	59,113.41	Tama	966	89,170.10
Fremont	451	44,733.27	Taylor	370	31,032.81
Greene	689	59,609.60	Union	753	58,796.52
Grundy	756	77,024.95	Van Buren	408	30,127.24
Guthrie	577	49,002.42	Wapello	2,754	201,028.45
Hamilton	961	91,030.41	Warren	2,024	158,877.81
Hancock	626	60,698.36	Washington	1,109	104,568.79
Hardin	1,162	105,242.81	Wayne	389	35,089.20
Harrison	773	67,531.38	Webster	2,454	218,984.73
Henry	971	79,459.67	Winnebago	634	65,954.52
Howard	480	39,323.50	Winneshiek	936	76,525.93
Humboldt	637	59,615.87	Woodbury	4,839	451,107.02
Ida	432	42,713.89	Worth	388	35,193.62
Iowa	789	78,526.99	Wright	709	69,605.77
Jackson	1,209	88,765.92	Motor Vehicle	10	3,807.32
Jasper	2,072	172,562.49			
Jefferson	805	61,250.80			
			GRAND TOTAL	<u>150,153</u>	<u>\$ 13,813,443.44</u>

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1962

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MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
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UTILITIES & TRANSPORTATION GROUP

COMMUNICATION UTILITIES	23	\$2,667,159	\$80,016	.71%
ELECTRIC AND GAS UTILITIES	21	\$10,186,068	\$305,583	2.72%
WATER AND SANITATION UTILITIES	3	\$221,707	\$6,651	.00%
TRANSPORTATION COMPANIES	52	\$14,016,458	\$420,491	3.74%
* GROUP TOTALS *	99	\$27,091,412	\$812,741	7.23%

BUILDING MATERIALS GROUP

BUILDING MATERIAL DEALERS	123	\$7,259,431	\$217,784	1.94%
PAINT AND GLASS STORES	11	\$136,427	\$4,091	.04%
HARDWARE STORES	22	\$544,278	\$16,328	.15%
GARDEN SUPPLY STORES	11	\$165,882	\$4,978	.04%
MOBILE HOME DEALERS	2	\$0	\$0	.00%
* GROUP TOTALS *	169	\$8,106,018	\$243,181	2.16%

GENERAL MERCHANDISE GROUP

DEPARTMENT STORES	6	\$9,250,638	\$277,520	2.47%
VARIETY STORES	5	\$674,409	\$20,232	.18%
MISCELLANEOUS GENERAL MERCHANDISE STORES	7	\$119,071	\$3,573	.03%
* GROUP TOTALS *	18	\$10,044,118	\$301,325	2.68%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1962

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MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	9	\$122,857	\$3,685	.03%
MEAT AND FISH MARKETS	2	\$45	\$1	.00%
FRUIT AND VEGETABLE MARKETS	0	\$0	\$0	.00%
CONFECTIONERY STORES	2	\$1,710	\$52	.00%
DAIRY PRODUCT STORES	1	\$42,261	\$1,268	.01%
BAKERIES	1	\$0	\$0	.00%
MISCELLANEOUS FOOD STORES	7	\$2,403	\$72	.00%
* GROUP TOTALS *	22	\$169,276	\$5,078	.05%
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	11	\$167,123	\$5,613	.05%
AUTOMOTIVE PARTS	62	\$1,485,264	\$44,561	.40%
GAS STATIONS	35	\$1,963,751	\$58,914	.52%
RECREATIONAL VEHICLES	14	\$264,535	\$7,935	.07%
* GROUP TOTALS *	122	\$3,900,693	\$117,023	1.04%
APPAREL GROUP				
MEN'S AND BOY'S APPAREL STORES	4	\$12,279	\$369	.00%
WOMEN'S APPAREL STORES	13	\$132,335	\$3,970	.04%
FAMILY AND CHILDREN'S APPAREL STORES	5	\$236,721	\$7,161	.06%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1982

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MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	16	\$675,192	\$20,255	.18%
OTHER APPAREL STORES	14	\$40,909	\$1,227	.01%
* GROUP TOTALS *	52	\$1,099,436	\$32,982	.29%

HOME FURNISHINGS AND APPLIANCES GROUP

FURNITURE STORES	72	\$774,383	\$23,233	.21%
HOME FURNISHING STORES	49	\$4,600,783	\$138,025	1.23%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	96	\$2,405,447	\$72,142	.64%
* GROUP TOTALS *	217	\$7,780,613	\$233,400	2.08%

EATING AND DRINKING PLACES GROUP

EATING PLACES	18	\$252,976	\$7,588	.07%
DRINKING PLACES	0	\$0	\$0	.00%
* GROUP TOTALS *	18	\$252,976	\$7,588	.07%

SPECIALTY RETAIL STORES GROUP

DRUG STORES	5	\$80,995	\$2,429	.02%
LIQUOR STORES	0	\$0	\$0	.00%
USED MERCHANDISE STORES	17	\$255,175	\$7,657	.07%
SPORTING GOODS STORES	6	\$56,944	\$1,708	.02%
BOOKS AND STATIONERY STORES	30	\$441,405	\$13,242	.12%
JEWELRY STORES	16	\$170,332	\$5,107	.05%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1962

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MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	16	\$249,498	\$7,465	.07%
GIFT AND NOVELTY SHOPS	14	\$818,317	\$24,549	.22%
MAIL ORDER STORES	24	\$4,979,693	\$149,397	1.33%
VENDING MACHINES	29	\$961,628	\$28,649	.26%
DIRECT SELLING	130	\$6,151,979	\$184,558	1.64%
FUEL AND ICE DEALERS	35	\$412,177	\$12,365	.11%
FLORISTS	2	\$2,436	\$73	.00%
OTHER SPECIALTY SHOPS	171	\$12,808,456	\$384,258	3.42%
* GROUP TOTALS *	495	\$27,389,235	\$821,677	7.31%

SERVICES GROUP

FINANCE, INSURANCE AND REAL ESTATE	67	\$1,219,566	\$36,587	.33%
HOTELS AND OTHER LODGING PLACES	5	\$29,054	\$872	.01%
LAUNDRY AND CLEANING	37	\$623,652	\$18,717	.17%
PHOTOGRAPHIC STUDIOS	25	\$338,749	\$10,163	.09%
BEAUTY SHOPS	2	\$12,415	\$371	.00%
BARBER SHOPS	0	\$0	\$0	.00%
SHOE REPAIR SHOPS	0	\$0	\$0	.00%
FUNERAL HOMES	1	\$5,129	\$154	.00%
OTHER PERSONAL SERVICES	17	\$504,962	\$15,149	.13%
BUILDING MAINTENANCE	22	\$1,193,755	\$35,814	.32%
EMPLOYMENT AGENCIES	3	\$1,651	\$50	.00%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1982

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MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	586	\$24,778,621	\$743,363	6.61%
AUTOMOBILE RENTAL AND STORAGE	25	\$99,261	\$2,977	.03%
AUTOMOBILE REPAIR AND SERVICES	22	\$2,933,434	\$88,003	.78%
ELECTRICAL REPAIR	36	\$668,716	\$20,661	.18%
WATCH, JEWELRY REPAIR	1	\$0	\$0	.00%
FURNITURE REPAIR	1	\$11,459	\$344	.00%
MISCELLANEOUS REPAIR	23	\$1,374,968	\$41,224	.37%
MOTION PICTURE THEATRES	11	\$173,288	\$5,199	.05%
AMUSEMENT PARKS AND SERVICES	24	\$216,256	\$6,480	.06%
EDUCATION INSTITUTIONS	4	\$36,128	\$1,144	.01%
OTHER SERVICES	37	\$797,344	\$23,919	.21%
* GROUP TOTALS *	1,009	\$35,040,612	\$1,051,191	9.35%

WHOLESALE GOODS GROUP

MOTOR VEHICLE	54	\$1,272,522	\$38,172	.34%
FURNITURE AND HOME FURNISHINGS	30	\$376,154	\$11,286	.10%
CONSTRUCTION MATERIALS	480	\$19,160,596	\$574,813	5.11%
FARM AND CONSTRUCTION MACHINERY	1,170	\$67,508,967	\$2,025,271	18.02%
MISCELLANEOUS DURABLE GOODS	94	\$3,332,707	\$99,981	.89%
APPAREL, PIECE GOODS	16	\$549,540	\$16,486	.15%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1962

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MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	63	\$1,541,584	\$46,244	.41%
MISCELLANEOUS NONDURABLE GOODS	354	\$16,050,013	\$461,504	4.28%
* GROUP TOTALS *	2,261	\$109,792,105	\$3,293,757	29.30%

MISCELLANEOUS GROUP

AGRICULTURE PRODUCTION AND SERVICES	29	\$149,518	\$4,486	.04%
MINING	9	\$751,544	\$22,546	.20%
GENERAL CONTRACTORS	230	\$7,905,772	\$237,179	2.11%
PLUMBING AND HEATING CONTRACTORS	70	\$1,774,345	\$53,227	.47%
PAINTING CONTRACTORS	14	\$106,680	\$3,201	.03%
ELECTRICAL CONTRACTORS	55	\$2,744,592	\$82,338	.73%
CARPENTRY CONTRACTORS	24	\$260,468	\$7,813	.07%
OTHER SPECIAL TRADE CONTRACTORS	226	\$4,593,559	\$137,812	1.23%
FOOD MANUFACTURERS	67	\$3,752,932	\$112,569	1.00%
APPAREL AND TEXTILE MANUFACTURERS	44	\$1,214,205	\$36,427	.32%
FURNITURE, WOOD AND PAPER MANUFACTURERS	161	\$5,857,445	\$175,122	1.56%
PUBLISHERS OF BOOKS AND NEWSPAPERS	29	\$1,923,442	\$57,703	.51%
COMMERCIAL PRINTERS	65	\$6,512,601	\$195,360	1.74%
NONMETALLIC PRODUCT MANUFACTURERS	315	\$17,374,942	\$521,251	4.64%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1982

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MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	951	\$70,881,408	\$2,126,443	18.92%
MISCELLANEOUS MANUFACTURERS	183	\$13,414,273	\$402,415	3.58%
TEMPORARY RETAILERS	58	\$2,038,772	\$61,165	.54%
* GROUP TOTALS *	2,530	\$141,236,518	\$4,237,097	37.69%
 * LATE FILERS *	 256	 \$2,804,257	 \$84,125	 .75%
 ** GRAND TOTAL **	 7,268	 \$374,707,269	 \$11,241,165	 100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1962

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MAJOR BUSINESS GROUP	NO. OF RETURNS	COMPUTED TAX
CONTRACTORS	674	\$324,797
INDUSTRIAL (MANUFACTURERS, FABRICATORS, PROCESSORS, AND MINING)	1,010	\$1,886,012
UTILITIES, COMMUNICATION, AND TRANSPORTATION	517	\$418,892
VENDORS (WHOLESALE AND RETAIL)	894	\$351,142
PROFESSIONAL SERVICES (HEALTH, LEGAL, FINANCIAL, INSURANCE, AND REAL ESTATE)	999	\$241,313
SERVICES (OTHER THAN PROFESSIONAL)	506	\$96,133
MISCELLANEOUS	128	\$89,846
** GRAND TOTAL **	4,728	\$3,410,135

CONSUMER USE TAX
BY COUNTY
QUARTER ENDING SEPTEMBER, 1982

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COUNTY	NO. OF RETURNS	COMPUTED TAX	COUNTY	NO. OF RETURNS	COMPUTED TAX
ADAIR	18	\$2,266	JONES	28	\$13,979
ADAMS	6	\$2,975	KEOKUK	15	\$271
ALLAMAKEE	35	\$7,464	KOSSUTH	32	\$7,915
APPANOOSE	16	\$13,507	LEE	84	\$79,296
AUDUBON	9	\$2,257	LINN	246	\$268,966
BENTON	27	\$7,057	LOUISA	13	\$11,205
BLACK HAWK	217	\$405,756	LUCAS	11	\$7,980
BOONE	34	\$4,917	LYON	29	\$2,045
BREMER	35	\$5,831	MADISON	8	\$571
BUCHANAN	25	\$3,299	MAHASKA	36	\$30,154
BUENA VISTA	36	\$13,067	MAKON	36	\$25,753
BUTLER	26	\$348	MARSHALL	78	\$50,833
CALHOUN	14	\$7,560	MILLS	10	\$2,779
CARROLL	47	\$21,966	MITCHELL	25	\$939
CASS	37	\$9,225	MONONA	23	\$1,539
CEDAR	27	\$1,918	MONROE	16	\$2,567
CERRO GORDO	108	\$46,407	MONTGOMERY	26	\$10,497
CHEROKEE	18	\$464	MUSCATINE	61	\$153,963
CHICKASAW	22	\$24,640	OBRIEN	39	\$5,793
CLARKE	7	\$489	OSCEOLA	16	\$4,624
CLAY	40	\$15,017	PAGE	45	\$2,983
CLAYTON	33	\$9,376	PALO ALTO	19	\$7,769
CLINTON	80	\$127,911	PLYMOUTH	29	\$18,707
CRAWFORD	31	\$30,554	POCAHONTAS	24	\$5,186
DALLAS	33	\$18,198	POLK	567	\$596,781
DAVIS	19	\$3,528	POTTAWATTAMIE	122	\$42,311
DECATUR	6	\$671	POWESHIEK	34	\$17,034
DELAWARE	25	\$7,284	RINGGOLD	7	\$76
DES MOINES	83	\$59,200	SAC	35	\$11,311
DICKINSON	24	\$3,259	SCOTT	227	\$197,166
DUBUQUE	175	\$222,221	SHELLEY	36	\$6,446
EMMET	26	\$5,790	SIoux	54	\$20,201
FAYETTE	33	\$6,160	STORY	69	\$45,460
FLOYD	35	\$45,128	TAMA	24	\$8,146
FRANKLIN	25	\$7,470	TAYLOR	9	\$203
FREMONT	17	\$1,220	UNION	16	\$11,521
GREENE	20	\$6,155	VAN BUREN	11	\$649
GRUNDY	29	\$3,143	WAPELLO	63	\$50,536
GUTHRIE	18	\$1,868	WARREN	28	\$12,158
HAMILTON	41	\$24,787	WASHINGTON	35	\$3,040
HANCOCK	20	\$3,445	WAYNE	15	\$966
HARDIN	70	\$19,203	WEBSTER	75	\$26,673
HARRISON	18	\$6,879	WINNEBAGO	29	\$43,653
HENRY	32	\$4,601	WINNESHIEK	31	\$9,025
HOWARD	23	\$1,283	WOODBURY	167	\$117,281
HUMBOLDT	22	\$19,460	WORTH	12	\$760
IDA	16	\$7,376	WRIGHT	32	\$8,343
IOWA	20	\$18,158			
JACKSON	34	\$4,024	OUT OF STATE	3	\$0
JASPER	45	\$41,158			
JEFFERSON	21	\$11,271			
JOHNSON	97	\$128,903	GRAND TOTAL	4,728	\$3,410,135